New Nouveau
Brunswick
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Property Tax Accountability Mechanism:

2010

Base Tax Rates

Reddition de compte en rapport à l'impôt foncier :

2010

Taux d'impôt de base

Department of Finance / Ministère des Finances
December 2009 / Décembre 2009

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Published by:
Department of Finance
Province of New Brunswick
P.O. Box 6000
Fredericton, New Brunswick
E3B 5H1
Canada

http://www.gnb.ca/0024/index-e.asp

December 2009

Cover:
Communications New Brunswick

Translation:
Translation Bureau, Supply and Services

Printing:
Printing Services, Supply and Services

ISBN 978-1-55396-322-6
ISSN 1920-7697

Printed in New Brunswick

Think Recycling!

Reddition de compte en rapport à l'impôt foncier : 2010 Taux d'impôt de base

Publié par :
Ministère des Finances
Province du Nouveau-Brunswick
Case postale 6000
Fredericton (Nouveau-Brunswick)
E3B 5H1
Canada

http://www.gnb.ca/0024/index-f.asp

Décembre 2009

Couverture
Communications Nouveau-Brunswick

Traduction:
Bureau de traduction, Approvisionnement et Services

Imprimerie:
Services d'imprimerie, Approvisionnement et Services

ISBN 978-1-55396-322-6
ISSN 1920-7697

Imprimé au Nouveau-Brunswick

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INTRODUCTION

In recent years, concern has been raised that property taxes have increased significantly faster than inflation.

Over time, increased assessment values can result in property tax revenues increasing beyond the cost of providing local services. During periods of rapid assessment growth, governments that hold property tax rates constant, receive extra revenues from the increase in property values.

This is most pronounced in areas of strongest economic growth where the increase in the market value of properties can far exceed increases in the cost of providing local services. This escalation also occurs with provincial property taxes, placing an increased property tax burden, over time, on all taxpayers, and particularly on those with fixed incomes.

The Plan for Lower Taxes in New Brunswick, introduced in the 2009-2010 Budget provides for an accountability mechanism that will help prevent provincial and municipal property taxes from automatically escalating when assessments rise.

With this mechanism, increased revenues from growth in the assessment base associated with new construction, and market value increases of up to inflation, will continue to automatically flow to municipalities and the Province.

However, to gain access to the revenues from assessment base growth exceeding the total for new construction, plus the market value increase up to inflation, municipalities and the Province will need to put any proposed tax increases forward publicly at municipal council or the Legislature.

INTRODUCTION

Au cours des dernières années, certaines préoccupations ont été exprimées concernant le fait que l'impôt foncier a augmenté beaucoup plus rapidement que le taux d'inflation.

Avec le temps, les revenus reliés à l'impôt foncier peuvent augmenter et dépasser le coût de la prestation des services locaux en raison de la hausse des valeurs d'évaluation. Pendant les périodes de croissance rapide des évaluations, les gouvernements qui maintiennent les taux d'imposition fonciers constants reçoivent des revenus supplémentaires provenant des augmentations des valeurs immobilières.

Cette situation est davantage prononcée dans les régions où la croissance économique est la plus forte et où l'augmentation de la valeur marchande des biens peut largement dépasser les augmentations des coûts rattachés à la prestation de services locaux. Cette augmentation s'applique également aux impôts fonciers provinciaux, plaçant ainsi avec le temps un fardeau fiscal plus important sur tous les contribuables, et plus précisément sur ceux disposant de revenus fixes.

Le *Plan de réduction des impôts au Nouveau-Brunswick*, présenté dans le cadre du budget 2009-2010, prévoit un mécanisme de reddition de comptes en vue d'éviter que les impôts fonciers provincial et municipal augmentent automatiquement lorsque les évaluations sont à la hausse.

Grâce à ce mécanisme, les municipalités et le gouvernement continueront à bénéficier automatiquement d'une hausse des recettes provenant de l'impôt foncier, en raison de la croissance de l'assiette d'évaluation associée aux nouvelles constructions et aux augmentations de la valeur marchande jusqu'au niveau de l'inflation.

Toutefois, pour pouvoir accéder aux recettes rattachées à la croissance de l'assiette d'évaluation qui sont au-delà du total concernant les nouvelles constructions, plus les augmentations de la valeur marchande jusqu'au niveau de l'inflation, les municipalités et le gouvernement provincial devront présenter publiquement toute proposition d'augmentation d'impôt au conseil municipal ou à l'Assemblée législative.

By applying an accountability adjustment factor to the municipal or provincial property tax rate, the rate will be reduced to ensure that the revenue from the assessment base only reflects the growth due to new construction, and market value increases of up to inflation.

If a municipality or the Province wants to benefit from the amount of the assessment base growth exceeding new construction plus the market value increase up to inflation, they would have to increase their rate from the rate established by the accountability mechanism – by a vote at municipal council or in the provincial Legislature.

Bill 45: An Act to Amend the Real Property Tax Act received Royal Assent on June 19, 2009. The bill specifies that, on or before the date fixed by regulation, the Minister shall file with the Clerk of the Legislative Assembly a report that contains every rate determined under the Accountability Mechanism for the year.

This document contains detailed information regarding the rates determined under the Accountability Mechanism.

Table 1 shows the rates determined under the Accountability Mechanism for New Brunswick provincial property tax rate.

Table 2 shows the rates determined under the Accountability Mechanism for New Brunswick municipalities.

Table 3 shows the rates determined under the Accountability Mechanism for New Brunswick Local Service Districts (LSD).

Table 4 shows the rates determined under the Accountability Mechanism for New Brunswick rural communities.

Table 5 shows the rates determined under the Accountability Mechanism for New Brunswick business improvement areas (BIA).

En ajoutant un facteur d'ajustement pour la reddition de comptes au taux d'impôt foncier municipal ou provincial, ce taux sera réduit pour que les recettes provenant de l'assiette d'évaluation ne tiennent compte que de la croissance rattachée aux nouvelles constructions et aux augmentations de la valeur marchande jusqu'au niveau de l'inflation.

Si une municipalité ou le gouvernement provincial souhaite tirer partie des recettes de l'assiette d'évaluation qui sont au-delà du total des nouvelles constructions et de l'augmentation de la valeur marchande jusqu'au niveau de l'inflation, il faut obtenir l'approbation du conseil municipal ou de l'Assemblée législative pour augmenter le taux d'imposition en fonction du taux établi par le mécanisme de reddition de comptes.

Le projet de loi 45, intitulé *Loi modifiant la Loi sur l'impôt foncier*, a reçu la sanction royale le 19 juin 2009 et il précise qu'au plus tard à la date fixée par règlement, le Ministre dépose auprès du greffier de l'Assemblée législative un rapport qui indique tous les taux calculés en vertu du mécanisme de reddition de comptes pour l'année.

Ce document renferme des renseignements détaillés sur les taux établis dans le cadre du mécanisme de reddition de comptes.

Le tableau 1 précise les taux établis dans le cadre du mécanisme de reddition de comptes pour l'impôt foncier provincial.

Le tableau 2 précise les taux établis dans le cadre du mécanisme de reddition de comptes pour les municipalités du Nouveau-Brunswick.

Le tableau 3 précise les taux établis dans le cadre du mécanisme de reddition de comptes pour les districts de services locaux (DSL) du Nouveau-Brunswick.

Le tableau 4 précise les taux établis dans le cadre du mécanisme de reddition de comptes pour les communautés rurales du Nouveau-Brunswick.

Le tableau 5 précise les taux établis dans le cadre du mécanisme de reddition de comptes pour les zones d'amélioration des affaires (ZAA) du Nouveau-Brunswick.

NOTES TO TABLES

1. Consumer Price Index (CPI)
   - The Consumer Price Index used is based on the national Consumer Price Index for a 12-month period ending on September 30 of the previous year.
   - The indexation factor for 2010 is 0.6 per cent.

2. New Construction (Column C) includes the new construction for any Business Improvement Areas in a municipality, LSD or rural community.

3. If the Adjustment Factor (Column F) is greater than or equal to 1, the accountability mechanism does not apply and the property tax rate is not adjusted.

REMARQUES POUR LES TABLEAUX

1. Indice des prix à la consommation (IPC)
   - L'indice des prix à la consommation utilisé est établi en fonction de l'indice national pour une période de 12 mois se terminant le 30 septembre de l'année précédente.
   - Le facteur d'indexation prévu en 2010 est de 0,6 p. 100.

2. Les nouvelles constructions (colonne C) comprennent celles des zones d'amélioration des affaires dans une municipalité, un DSL ou une collectivité rurale.

3. Si le facteur d'ajustement (colonne F) est supérieur ou égal à 1, le mécanisme de reddition de comptes ne s'applique pas et le taux d'impôt foncier n'est pas ajusté.

Table 1: Calculation for the Government of New Brunswick/ Tableau 1: Calcul pour le gouvernement du Nouveau-Brunswick

Provincial Property Tax Rate Impôt foncier provincial	(A) 2009 Tax Base Assiette de l'impôt 2009	(B) 2010 Tax Base Assiette de l'impôt 2010	(C) New Construction Nouvelles Constructions	(D) CPI Tax Base Increase (CPI 2010 = 0.60%) IPC-Croissance de l'assiette d'évaluation (IPC 2010 = 0.60%) (A x CPI/ IPC)	(E) National Assessment Base Assiette d'évaluation théorique (A+C+D)	(F) Adjustment Factor Facteur d'ajustement (E/B)	(G) 2009 Tax Rate Taux d'impôt 2009	(H) 2010 Base Tax Rate Taux d'impôt de base 2010 (G x F)
Residential/Résidentiel	$39,542,588,300	$42,188,321,900	$1,208,151,800	$237,255,530	$40,987,995,630	0.97155	1.5000	1.4573
Non-Residential/Non-Résidentiel	$39,542,588,300	$42,188,321,900	$1,208,151,800	$237,255,530	$40,987,995,630	0.97155	2.2500	2.1860
Residential LSDs/Résidentiel DSL	$39,542,588,300	$42,188,321,900	$1,208,151,800	$237,255,530	$40,987,995,630	0.97155	0.6500	0.6315
Residential Rural Communities/Résidentiel communauté rurales	$39,542,588,300	$42,188,321,900	$1,208,151,800	$237,255,530	$40,987,995,630	0.97155	0.6500	0.6315
Residential Rural Communities/Résidentiel communauté rurales	$39,542,588,300	$42,188,321,900	$1,208,151,800	$237,255,530	$40,987,995,630	0.97155	0.4500	0.4372
Tax levied under section 5(2.01)/Impôt prélevé sous la section 5(2.01)	$39,542,588,300	$42,188,321,900	$1,208,151,800	$237,255,530	$40,987,995,630	0.97155	0.0200	0.0194
Residential Tenancy Admin. Fee/Droit d'administration des locaux d'habitation	$39,542,588,300	$42,188,321,900	$1,208,151,800	$237,255,530	$40,987,995,630	0.97155	0.0500	0.0486

Accountability Mechanism/ Mécanisme de reddition de comptes

Table 2: Calculation for New Brunswick Municipalities/ Tableau 2: Calcul pour les municipalités du Nouveau-Brunswick

Community Name / Nom de la collectivité	Sub Unit / Sous-unité	Taxing Authority / Autorité fiscale	Sub-Unit Number / N° de la sous-unité	(A) 2009 Tax Base / Assiette de l'impôt 2009	(B) 2010 Tax Base / Assiette de l'impôt 2010	(C) New Construction / Nouvelles Constructions	(D) CPI Tax Base Increase (CPI 2010 = 0.60%) / IPC-Croissance de l'assiette d'évaluation (IPC 2010 = 0.60%) (A x CPI/ IPC)	(E) Notional Assessment Base / Assiette d'évaluation théorique (A+C+D)	(F) Adjustment Factor / Facteur d'ajustement (E/B)	(G) 2009 Tax Rate / Taux d'impôt 2009	(H) 2010 Base Tax Rate / Taux d'impôt de base 2010 (G x F)
Edmundston	CITY OF EDMUNDSTON	100	1	$828,066,797	$839,715,443	$8,498,900	$4,968,401	$841,534,098	1.00000	1.6150	N/A
Edmundston - St. Jacques	FMR V.ST-JACQUES(105/01)	100	4	$150,539,484	$155,388,950	$1,885,550	$903,237	$153,328,271	0.98674	1.2587	1.2420
Edmundston - St-Basile (Inside/intérieur)	FMR ST-BASILE-IN(106/01)	100	5	$103,464,025	$106,998,352	$1,543,750	$620,784	$105,628,559	0.98720	1.5207	1.5012
Edmundston - St-Basile (Outside/extérieur)	FMR ST-BASILE-OUT(106/02	100	6	$34,569,700	$37,453,150	$907,300	$207,418	$35,684,418	0.95277	1.5207	1.4489
Edmundston - Verret (Inside/intérieur)	FMR V.VERRET-IN(109/00)	100	7	$20,345,200	$20,987,650	$282,100	$122,071	$20,749,371	0.98865	1.5190	1.5018
Edmundston - Verret (Outside/extérieur)	FMR V.VERRET-OUT(109/01)	100	8	$537,100	$594,100	$30,800	$3,223	$571,123	0.96132	1.5191	1.4603
Edmundston - Madawaska LSD	PRT.MADAWASKA-LSD(119/00	100	9	$5,106,300	$5,184,600	$36,650	$30,638	$5,173,588	0.99788	1.2208	1.2182
Saint-Léonard	TOWN OF ST. LEONARD	101	0	$58,762,727	$61,244,169	$823,250	$352,576	$59,938,553	0.97868	1.5022	1.4702
Grand Falls/Grand-Sault (Inside/intérieur)	TOWN OF GRAND FALLS-IN	102	1	$411,257,894	$434,520,605	$5,387,550	$2,467,547	$419,112,991	0.96454	1.4500	1.3986
Grand Falls/Grand-Sault (Outside/extérieur)	TOWN OF GRAND FALLS-OUT	102	2	$39,385,150	$46,679,097	$5,684,800	$236,311	$45,306,261	0.97059	1.4250	1.3831
Saint-François-de-Madawaska	ST FRANCOIS DE MADAWASKA	103	0	$37,310,024	$35,414,330	$7,800	$223,860	$37,541,684	1.00000	1.3759	N/A
Clair	VILLAGE DE CLAIR	104	0	$44,816,231	$45,910,956	$90,750	$268,897	$45,175,878	0.98399	1.0561	1.0392
Rivière-Verte	VILLAGE DE RIVIERE VERTE	107	0	$30,351,500	$30,806,852	$37,500	$182,109	$30,571,109	0.99235	1.2000	1.1908
Sainte-Anne-de-Madawaska	ST-ANNE-DE-MADAWASKA	108	0	$34,700,775	$35,601,837	$321,200	$208,745	$35,320,720	0.99210	1.4717	1.4601
Saint-Hilaire	VILLAGE DE ST-HILAIRE	110	0	$21,810,250	$22,337,900	$145,600	$130,862	$22,086,712	0.98876	1.0891	1.0769
Baker Brook	BAKER BROOK	111	0	$22,461,080	$22,686,647	$114,700	$134,766	$22,710,546	1.00000	1.3765	N/A
Lac Baker (Lac Baker)	VILLAGE DE LAC BAKER	112	0	$4,999,900	$5,109,403	$46,900	$29,999	$5,076,799	0.99362	1.1818	1.1743
VILLAGE OF/VILLAGE DE LAC-BAKER	LAC BAKER L.S.D.	112	01	$28,726,900	$29,882,550	$262,600	$172,361	$29,161,861	0.97588	0.9543	0.9313
VILLAGE OF/VILLAGE DE LAC-BAKER	ILE DE LAC-BAKER	112	02	$5,872,700	$6,132,300	$38,900	$35,236	$5,946,836	0.96976	0.9659	0.9367
Drummond (Outside/extérieur)	VILLAGE DE DRUMMOND OUT	128	1	$1,741,200	$1,748,200	$0	$10,447	$1,751,647	1.00000	1.0805	N/A
Drummond (Inside/intérieur)	VILLAGE DE DRUMMOND IN	128	2	$44,607,600	$45,324,050	$152,700	$267,646	$45,027,946	0.99347	1.1999	1.1921
Hartland	TOWN OF HARTLAND	200	0	$68,452,550	$69,972,805	$471,400	$410,715	$69,334,665	0.99088	1.4850	1.4715
Woodstock (Inside/intérieur)	TOWN OF WOODSTOCK-INSIDE	201	1	$369,554,338	$379,556,369	$2,957,100	$2,217,326	$374,728,764	0.98728	1.4200	1.4019
Woodstock (Outside/extérieur)	WOODSTOCK - OUTSIDE	201	2	$9,197,700	$9,465,250	$0	$55,186	$9,252,886	0.97756	1.3700	1.3393
Woodstock - West of TCH/Ouest de RT	WOODSTOCK-WEST OF TCH	201	5	$2,490,900	$3,553,250	$1,059,450	$14,945	$3,565,295	1.00000	1.3700	N/A
Centreville	VILLAGE OF CENTREVILLE	202	0	$34,856,792	$35,263,896	$190,800	$209,141	$35,256,733	0.99980	1.1900	1.1898
TOWN OF/VILLE DE FLORENCEVILLE-BRISTOL	FLORENCEVILLE	203	00	$135,731,092	$145,378,492	$5,994,850	$814,387	$142,540,329	0.98048	1.1899	1.1667
TOWN OF/VILLE DE FLORENCEVILLE-BRISTOL	BRISTOL	203	01	$43,221,850	$45,457,448	$739,800	$259,331	$44,220,981	0.97280	1.3269	1.2908
Bath	VILLAGE OF BATH	204	0	$21,762,250	$21,164,999	$56,300	$130,574	$21,949,124	1.00000	1.3800	N/A
Plaster Rock	VILLAGE OF PLASTER ROCK	224	0	$55,720,882	$56,881,914	$907,200	$334,325	$56,962,407	1.00000	1.5386	N/A
Perth-Andover	VILLAGE OF PERTH-ANDOVER	225	0	$96,949,146	$99,269,792	$1,154,300	$581,695	$98,685,141	0.99411	1.2300	1.2228
Aroostook	VILLAGE OF AROOSTOOK	226	0	$8,603,650	$8,482,100	$118,900	$51,622	$8,774,172	1.00000	1.2300	N/A
Canterbury	VILLAGE OF CANTERBURY	232	0	$11,483,054	$11,633,250	$46,700	$68,898	$11,598,652	0.99703	1.2587	1.2550
Meductic	MEDUCTIC	233	0	$12,176,100	$12,698,650	$[illegible]300	$73,057	$12,262,757	0.96587	0.9873	0.9631

Accountability Mechanism/ Mécanisme de reddition de comptes

Table 2: Calculation for New Brunswick Municipalities/ Tableau 2: Calcul pour les municipalités du Nouveau-Brunswick

Community Name / Nom de la collectivité	Sub Unit / Sous-unité	Taxing Authority / Autorité fiscale	Sub-Unit Number / N° de la sous-unité	(A) 2009 Tax Base / Assiette de l'impôt 2009	(B) 2010 Tax Base / Assiette de l'impôt 2010	(C) New Construction / Nouvelles Constructions	(D) CPI Tax Base Increase (CPI 2010 = 0.60%) / IPC-Croissance de l'assiette d'évaluation (IPC 2010 = 0,60%) (A x CPI/ IPC)	(E) Notional Assessment Base / Assiette d'évaluation théorique (A+C+D)	(F) Adjustment Factor / Facteur d'ajustement (E/B)	(G) 2009 Tax Rate / Taux d'impôt 2009	(H) 2010 Base Tax Rate / Taux d'impôt de base 2010 (G x F)
Fredericton (Inside/intérieur)	CITY OF FREDERICTON-IN	300	1	$5,090,216,312	$5,365,612,543	$135,291,100	$30,541,298	$5,256,048,710	0.97958	1.4176	1.3887
Fredericton (Outside/extérieur)	CITY OF FREDERICTON-OUT	300	2	$162,138,750	$172,094,100	$8,676,900	$972,833	$171,788,483	0.99822	1.0632	1.0613
Oromocto	TOWN OF OROMOCTO	301	1	$551,195,622	$573,183,770	$8,902,400	$3,307,174	$563,405,196	0.98294	1.3990	1.3751
Oromocto (Federal/Fédéral)	TOWN OF OROMOCTO FEDERAL	301	2	$292,353,560	$315,338,733	$2,494,850	$1,754,121	$296,602,531	0.94058	1.0493	0.9870
Nackawic (Inside/intérieur)	NACKAWIC-INSIDE	302	1	$106,601,914	$108,663,090	$169,300	$639,611	$107,410,825	0.98848	1.2950	1.2801
Nackawic (Outside/extérieur)	TOWN OF NACKAWIC-OUTSIDE	302	2	$10,567,200	$11,523,100	$329,900	$63,403	$10,960,503	0.95118	1.1150	1.0606
Harvey	VILLAGE OF HARVEY	303	0	$14,789,250	$15,494,001	$136,000	$88,736	$15,013,986	0.96902	1.0944	1.0605
Millville	VILLAGE OF MILLVILLE	305	0	$8,492,700	$8,709,100	$0	$50,956	$8,543,656	0.98100	1.3680	1.3420
Stanley	VILLAGE OF STANLEY	306	0	$23,106,193	$23,532,075	$18,300	$138,637	$23,263,130	0.98857	1.3417	1.3264
McAdam	VILLAGE OF MCADAM	307	0	$42,599,880	$43,751,416	$318,600	$255,599	$43,174,079	0.98680	1.5619	1.5413
Fredericton Junction	FREDERICTON JUNCTION	308	0	$32,762,258	$33,748,655	$4,123,900	$196,574	$37,082,732	1.00000	1.2950	N/A
Tracy	VILLAGE OF TRACY	309	0	$21,649,647	$22,007,996	$158,000	$129,898	$21,937,545	0.99680	1.1900	1.1862
Minto	VILLAGE OF MINTO	310	0	$99,882,470	$102,783,372	$931,250	$599,295	$101,413,015	0.98667	1.2400	1.2235
Gagetown	VILLAGE OF GAGETOWN	338	0	$49,269,753	$52,242,180	$621,200	$295,619	$50,186,572	0.96065	1.2200	1.1720
Chipman	VILLAGE OF CHIPMAN	339	0	$63,571,550	$66,590,139	$2,393,550	$381,429	$66,346,529	0.99634	1.3300	1.3251
New Maryland	NEW MARYLAND	350	0	$290,822,500	$306,367,800	$563,100	$1,744,935	$293,130,535	0.95679	1.1842	1.1330
Cambridge-Narrows	CAMBRIDGE NARROWS	351	0	$59,099,126	$63,360,549	$1,469,200	$354,595	$60,922,921	0.96153	1.1100	1.0673
Rothesay	ROTHESAY	400	0	$961,937,676	$1,073,976,737	$23,608,950	$5,771,626	$991,318,252	0.92304	1.2300	1.1353
Sussex	TOWN OF SUSSEX	401	0	$332,553,226	$362,761,282	$7,634,350	$1,995,319	$342,182,895	0.94327	1.3018	1.2278
Norton	VILLAGE OF NORTON	402	0	$50,415,112	$53,242,944	$396,500	$302,491	$51,114,103	0.96002	1.1767	1.1297
Hampton	TOWN OF HAMPTON	403	1	$254,141,953	$285,386,598	$12,700,250	$1,524,852	$268,367,055	0.94036	1.2500	1.1755
Sussex Corner	VILLAGE OF SUSSEX CORNER	404	0	$71,022,400	$79,902,300	$1,727,850	$426,134	$73,176,384	0.91582	1.1971	1.0963
Quispamsis	FORMER TOWN QUISPAMSIS	409	0	$1,177,838,700	$1,355,243,950	$46,348,250	$7,067,032	$1,231,253,982	0.90851	1.2290	1.1166
Grand Bay/Westfield	GRAND BAY-WESTFIELD	431	0	$284,208,775	$308,433,129	$3,612,650	$1,705,253	$289,526,678	0.93870	1.3700	1.2860
St. Stephen	TOWN OF ST STEPHEN	500	0	$316,282,584	$332,753,235	$7,831,550	$1,897,696	$326,011,830	0.97974	1.5250	1.4941
Saint George	TOWN OF ST GEORGE	501	0	$107,794,964	$114,268,227	$3,065,000	$646,770	$111,506,734	0.97583	1.2500	1.2198
St. Andrews	TOWN OF ST ANDREWS	502	0	$226,970,417	$238,606,522	$7,313,250	$1,361,823	$235,645,490	0.98759	1.0977	1.0841
Grand Manan	GRAND MANAN	503	0	$155,557,168	$157,800,037	$1,837,850	$933,343	$158,328,361	1.00000	1.1075	N/A
Grand Manan (Parish)	PRTN PRSH OF GRAND MANAN	503	5	$866,250	$866,420	$0	$5,198	$871,448	1.00000	0.7500	N/A
Blacks Harbour	BLACK'S HARBOUR	506	0	$58,462,200	$58,804,207	$123,550	$350,773	$58,936,523	1.00000	1.5342	N/A
Saint John	CITY OF SAINT JOHN	550	0	$5,479,514,090	$5,833,151,428	$143,605,950	$32,877,085	$5,655,997,125	0.96963	1.7850	1.7308
Saint John - LNG Terminal	LNG 500,000 MUNC TX LEVY	550	5	$27,854,700	$28,009,200	$0	$167,128	$28,021,828	1.00000	1.7850	N/A
St. Martins	VILLAGE OF ST MARTINS	551	0	$17,951,181	$19,232,350	$139,050	$107,707	$18,197,938	0.94822	1.2496	1.1824
Moncton	CITY OF MONCTON	600	1	$5,576,120,148	$5,905,557,507	$217,625,800	$33,456,721	$5,827,202,669	0.98673	1.6502	1.6283

Accountability Mechanism/ Mécanisme de reddition de comptes

Table 2: Calculation for New Brunswick Municipalities/ Tableau 2: Calcul pour les municipalités du Nouveau-Brunswick

Community Name / Nom de la collectivité	Sub Unit / Sous-unité	Taxing Authority / Autorité fiscale	Sub-Unit Number / N° de la sous-unité	(A) 2009 Tax Base / Assiette de l'impôt 2009	(B) 2010 Tax Base / Assiette de l'impôt 2010	(C) New Construction / Nouvelles Constructions	(D) CPI Tax Base Increase (CPI 2010 = 0.60%) / IPC-Croissance de l'assiette d'évaluation (IPC 2010 = 0.60%) (A x CPI/ IPC)	(E) Notional Assessment Base / Assiette d'évaluation théorique (A+C+D)	(F) Adjustment Factor / Facteur d'ajustement (E/B)	(G) 2009 Tax Rate / Taux d'impôt 2009	(H) 2010 Base Tax Rate / Taux d'impôt de base 2010 (G x F)
Riverview	TOWN OF RIVERVIEW	601	0	$1,097,356,900	$1,163,042,750	$35,846,750	$6,584,141	$1,139,787,791	0.98001	1.5463	1.5154
Dieppe	DIEPPE	602	1	$1,897,282,006	$2,030,115,118	$96,010,300	$11,383,692	$2,004,675,998	0.98747	1.5645	1.5449
Shediac	SHEDIAC	603	0	$407,286,325	$437,884,476	$23,092,350	$2,443,718	$432,822,393	0.98844	1.4784	1.4613
Shediac - Harbourview	HARBOURVIEW	603	2	$2,127,650	$2,148,600	$0	$12,766	$2,140,416	0.99619	1.4400	1.4345
Sackville	TOWN OF SACKVILLE	604	1	$489,463,991	$510,701,836	$16,259,850	$2,936,784	$508,660,625	0.99600	1.5350	1.5289
Alma	VILLAGE OF ALMA	605	0	$21,483,481	$22,177,434	$377,150	$128,901	$21,989,532	0.99153	1.2904	1.2795
Hillsborough	VILLAGE OF HILLSBOROUGH	606	0	$61,569,437	$63,289,685	$336,550	$369,417	$62,275,404	0.98397	1.3460	1.3244
Riverside-Albert	RIVERSIDE-ALBERT	607	0	$13,210,850	$13,491,050	$17,200	$79,265	$13,307,315	0.98638	1.3083	1.2905
Port Elgin	VILLAGE OF PORT ELGIN	608	0	$19,562,525	$20,065,398	$120,500	$117,375	$19,800,400	0.98679	1.2976	1.2805
Dorchester	VILLAGE OF DORCHESTER	609	0	$37,085,700	$37,375,380	$39,200	$222,514	$37,347,414	0.99925	1.4845	1.4834
Petitcodiac	VILLAGE OF PETITCODIAC	610	0	$75,322,485	$79,511,932	$2,217,350	$451,935	$77,991,771	0.98088	1.2794	1.2549
Salisbury	VILLAGE OF SALISBURY	611	0	$125,631,332	$133,908,705	$5,018,200	$753,788	$131,403,320	0.98129	0.8988	0.8820
Memramcook	MEMRAMCOOK	612	0	$209,252,795	$224,064,221	$6,623,850	$1,255,517	$217,132,162	0.96906	1.3812	1.3385
Cap-Pelé	VILLAGE DE CAP PELE	613	0	$144,514,341	$151,971,047	$3,861,250	$867,086	$149,242,677	0.98205	1.2004	1.1788
Saint-Louis-de-Kent	SAINT-LOUIS-DE-KENT	700	0	$44,331,096	$45,591,468	$383,150	$265,987	$44,980,233	0.98659	1.3856	1.3670
Saint-Antoine	VILLAGE DE SAINT-ANTOINE	701	0	$79,178,550	$85,967,801	$3,254,100	$475,071	$82,907,721	0.96440	1.2092	1.1662
Bouctouche	VILLE DE BOUCTOUCHE	702	0	$155,807,823	$167,220,341	$4,441,700	$934,847	$161,184,370	0.96390	1.1675	1.1254
Richibucto	VILLE DE RICHIBUCTO	703	0	$90,632,086	$96,335,529	$3,978,300	$543,793	$95,154,179	0.98774	1.2778	1.2621
Rexton	VILLAGE OF REXTON	704	0	$50,840,262	$56,764,153	$4,011,650	$305,042	$55,156,954	0.97169	1.2385	1.2034
Miramichi (Inside/intérieur)	MIRAMICHI INSIDE	750	0	$1,109,043,081	$1,062,379,213	$13,010,650	$6,654,258	$1,128,707,989	1.00000	1.6740	N/A
Miramichi (Outside/extérieur)	MIRAMICHI OUTSIDE	750	2	$145,487,400	$150,666,250	$2,169,100	$872,924	$148,529,424	0.98582	1.6240	1.6010
Blackville	VILLAGE OF BLACKVILLE	752	0	$39,165,847	$40,412,982	$588,400	$234,995	$39,989,242	0.98951	1.2658	1.2525
Doaktown	VILLAGE OF DOAKTOWN	753	0	$53,440,858	$53,828,237	$113,000	$320,645	$53,874,503	1.00000	1.2300	N/A
Rogersville	ROGERSVILLE	756	0	$46,040,827	$47,634,937	$1,208,300	$276,245	$47,525,372	0.99770	1.4649	1.4615
Néguac	VILLAGE DE NEGUAC	757	0	$87,045,987	$91,012,905	$1,726,850	$522,276	$89,297,113	0.98115	1.2416	1.2182
Bathurst	CITY OF BATHURST	800	0	$865,383,161	$908,775,732	$14,444,550	$5,192,299	$885,020,010	0.97386	1.7350	1.7091
Tracadie-Sheila	TRACADIE-SHEILA	801	0	$327,014,315	$358,763,549	$10,448,750	$1,962,086	$339,425,151	0.94610	1.3700	1.2962
Shippagan	TOWN OF SHIPPAGAN	802	1	$186,038,155	$184,873,819	$3,088,650	$1,116,229	$190,243,034	0.97624	1.4800	1.4448
Caraquet	VILLE DE CARAQUET	803	0	$234,824,240	$252,420,599	$11,364,450	$1,408,945	$247,597,635	0.98089	1.4717	1.4436
Paquetville	VILLAGE DE PAQUETVILLE	804	0	$34,239,148	$35,867,099	$532,600	$205,435	$34,977,181	0.97519	1.2204	1.1901
Lamèque	VILLE DE LAMEQUE	805	0	$73,194,804	$75,210,635	$711,750	$439,169	$74,345,723	0.98850	1.5000	1.4828
Petit-Rocher	VILLAGE DE PETIT-ROCHER	806	0	$77,507,900	$83,081,652	$2,252,400	$465,047	$80,225,347	0.96562	1.4585	1.4084
Pointe-Verte	VILLAGE DE POINTE-VERTE	807	0	$28,691,050	$30,272,250	$304,600	$172,146	$29,167,796	0.96352	1.5500	1.4934
Bas-Caraquet	VILLAGE DE BAS-CARAQUET	808	0	$48,566,200	$50,010,201	$492,050	$291,397	$49,349,647	0.98679	1.4295	1.4106

Accountability Mechanism/ Mécanisme de reddition de comptes

Table 2: Calculation for New Brunswick Municipalities/ Tableau 2: Calcul pour les municipalités du Nouveau-Brunswick

Community Name / Nom de la collectivité	Sub Unit / Sous-unité	Taxing Authority / Autorité fiscale	Sub-Unit Number / N° de la sous-unité	(A) 2009 Tax Base / Assiette de l'impôt 2009	(B) 2010 Tax Base / Assiette de l'impôt 2010	(C) New Construction / Nouvelles Constructions	(D) CPI Tax Base Increase (CPI 2010 = 0.60%) / IPC-Croissance de l'assiette d'évaluation (IPC 2010 = 0,60%) (A x CPI/ IPC)	(E) Notional Assessment Base / Assiette d'évaluation théorique (A+C+D)	(F) Adjustment Factor / Facteur d'ajustement (E/B)	(G) 2009 Tax Rate / Taux d'impôt 2009	(H) 2010 Base Tax Rate / Taux d'impôt de base 2010 (G x F)
Grande-Anse	GRANDE ANSE	809	0	$32,498,709	$32,398,193	$237,400	$194,992	$32,931,101	1.00000	1.3760	N/A
Beresford	TOWN OF BERESFORD	810	0	$206,332,263	$217,051,550	$3,479,650	$1,237,994	$211,049,907	0.97235	1.5598	1.5167
Nigadoo	NIGADOO	811	0	$33,645,350	$35,721,800	$812,100	$201,872	$34,659,322	0.97026	1.3750	1.3341
Bertrand	VILLAGE DE BERTRAND	813	0	$36,564,350	$40,227,100	$395,650	$219,386	$37,179,386	0.92424	1.4380	1.3291
Saint-Léolin	SAINT-LEOLIN	814	0	$16,058,890	$16,547,351	$179,400	$96,353	$16,334,643	0.98715	1.4806	1.4616
Maisonnette	MAISONNETTE	860	0	$21,030,909	$21,794,653	$309,700	$126,185	$21,466,794	0.98496	1.4125	1.3913
Le Goulet	LE GOULET	861	0	$17,881,800	$18,188,500	$35,000	$107,291	$18,024,091	0.99096	1.5652	1.5511
Sainte-Marie-Saint-Raphaël	STE-MARIE-ST-RAPHAEL	862	0	$26,349,500	$27,436,750	$426,750	$158,097	$26,934,347	0.98169	1.4800	1.4529
Saint-Isidore	SAINT-ISIDORE	886	0	$34,211,958	$36,271,850	$1,479,250	$205,272	$35,896,480	0.98965	1.2407	1.2279
Campbellton	CITY OF CAMPBELLTON	900	0	$389,792,012	$404,134,963	$10,215,250	$2,338,752	$402,346,014	0.99557	1.7582	1.7504
Dalhousie	TOWN OF DALHOUSIE	901	2	$296,411,972	$291,016,185	$1,427,550	$1,778,472	$299,617,994	1.00000	1.5929	N/A
Saint-Quentin	SAINT-QUENTIN	902	0	$105,583,899	$109,237,092	$692,150	$633,503	$106,909,552	0.97869	1.3300	1.3017
Kedgwick	VILLAGE DE KEDGWICK	903	0	$42,161,983	$42,761,145	$428,450	$252,972	$42,843,405	1.00000	1.4664	N/A
Atholville	VILLAGE OF ATHOLVILLE	904	0	$155,553,149	$156,852,404	$594,500	$933,319	$157,080,968	1.00000	1.2136	N/A
Tide Head	VILLAGE OF TIDE HEAD	905	0	$45,014,495	$46,622,422	$502,150	$270,087	$45,786,732	0.98208	1.3900	1.3651
Eel River Crossing	VILLAGE OF EEL RIVER CR	907	0	$41,170,174	$41,863,975	$424,850	$247,021	$41,842,045	0.99948	1.2800	1.2793
Charlo	VILLAGE OF CHARLO	908	0	$60,993,550	$63,598,047	$2,369,750	$365,961	$63,729,261	1.00000	1.3956	N/A
Belledune (Outside/exténeur)	FRINGE AREA	910	0	$57,865,353	$59,725,513	$1,091,300	$347,192	$59,303,845	0.98294	0.8913	0.8850
Belledune (Inside/inténeur)	CENTRAL AREA	910	1	$296,873,944	$304,934,116	$23,550	$1,781,244	$298,678,738	0.97949	1.1284	1.1053
Balmoral	VILLAGE OF BALMORAL	911	1	$60,306,106	$61,402,384	$1,020,350	$361,837	$61,688,293	1.00000	1.4291	N/A

Table 3: Calculation for New Brunswick Local Service Districts (LSDs)/ Tableau 3: Calcul pour les districts de services locaux (DSL) du Nouveau-Brunswick

Community Name Nom de la collectivité	Sub Unit Sous-unité	Taxing Authority Autorité fiscale	Sub-Unit Number N° de la sous-unité	(A) 2009 Tax Base Assiette de l'impôt 2009	(B) 2010 Tax Base Assiette de l'impôt 2010	(C) New Construction Nouvelles Constructions	(D) CPI Tax Base Increase (CPI 2010 = 0.60%) IPC-Croissance de l'assiette d'évaluation (IPC 2010 = 0.60%) (A x CPI/ IPC)	(E) Notional Assessment Base Assiette d'évaluation théorique (A+C+D)	(F) Adjustment Factor Facteur d'ajustement (E/B)	(G) 2009 Tax Rate Taux d'impôt 2009	(H) 2010 Base Tax Rate Taux d'impôt de base 2010 (G x F)
L.S.D. OF/D.S.L. DE HAVELOCK	HAVELOCK-INSIDE/010-626	010	00	$17,748,561	$18,647,300	$162,900	$106,491	$18,017,952	0.96625	0.2471	0.2387
L.S.D. OF/D.S.L. DE SAINT-FRANCOIS	SAINT FRANCOIS L.S.D.	114	00	$41,405,750	$41,327,800	$185,600	$248,435	$41,839,785	1.00000	0.5061	N/A
L.S.D. OF/D.S.L. DE CLAIR	CLAIR L.S.D.	115	00	$10,536,400	$10,322,650	$66,100	$63,218	$10,665,718	1.00000	0.3371	N/A
L.S.D. OF/D.S.L. DE LAC BAKER	LAC BAKER L.S.D.	116	00	$1,263,350	$1,056,100	$0	$7,580	$1,270,930	1.00000	0.3522	N/A
L.S.D. OF/D.S.L. DE BAKER BROOK	BAKER BROOK L.S.D.	117	00	$9,166,250	$9,764,450	$364,900	$54,998	$9,586,148	0.98174	0.3853	0.3783
L.S.D. OF/D.S.L. DE SAINT-HILAIRE	SAINT HILAIRE L.S.D.	118	00	$17,917,050	$18,630,350	$226,100	$107,502	$18,250,652	0.97962	0.3150	0.3085
L.S.D. OF/D.S.L. DE MADAWASKA	MADAWASKA L.S.D.	119	00	$1,773,600	$1,773,600	$0	$10,642	$1,784,242	1.00000	0.3559	N/A
L.S.D. OF/D.S.L. DE SAINT-JACQUES	SAINT JACQUES L.S.D.	120	00	$67,520,450	$70,070,750	$1,149,750	$405,123	$69,075,323	0.98579	0.2882	0.2841
L.S.D. OF/D.S.L. DE SAINT-JOSEPH	SAINT JOSEPH L.S.D.	121	00	$55,030,350	$56,546,450	$812,200	$330,182	$56,172,732	0.99339	0.3427	0.3404
L.S.D. OF/D.S.L. DE SAINT-BASILE	SAINT BASILE L.S.D.	122	00	$22,321,050	$23,494,750	$675,000	$133,926	$23,129,976	0.98447	0.3120	0.3072
L.S.D. OF/D.S.L. DE RIVIERE-VERTE	RIVIERE-VERTE L.S.D.	123	00	$27,418,300	$27,872,250	$191,700	$164,510	$27,774,510	0.99649	0.3210	0.3198
L.S.D. OF/D.S.L. DE SAINT-ANNE	SAINT ANNE L.S.D.	124	00	$25,208,000	$26,437,200	$1,235,800	$151,248	$26,595,048	1.00000	0.3084	N/A
L.S.D. OF/D.S.L. DE SAINT-ANNE	SEIGAS	124	01	$5,851,100	$5,918,450	$87,900	$35,107	$5,974,107	1.00000	0.3798	N/A
NOTRE-DAME-DE-LOURDES	NOTREDAME DE LOURDES LSD	125	00	$7,755,050	$8,065,750	$296,750	$46,530	$8,098,330	1.00000	0.2328	N/A
L.S.D. OF/D.S.L. DE SAINT-LEONARD	SAINT LEONARD LSD	126	00	$38,404,350	$39,876,100	$1,259,650	$230,426	$39,894,426	1.00000	0.2622	N/A
L.S.D. OF/D.S.L. DE SAINT-LEONARD	SAINT-LEONARD(POITIER)	126	01	$20,858,600	$20,943,250	$6,100	$125,152	$20,989,852	1.00000	0.3127	N/A
L.S.D. OF/D.S.L. DE SAINT-LEONARD	SAINT-LEONARD (PARENT)	126	02	$7,455,800	$7,841,450	$173,400	$44,735	$7,673,935	0.97864	0.3318	0.3247
L.S.D. OF/D.S.L. DE DRUMMOND	DRUMMOND LSD	129	00	$127,446,050	$134,623,400	$5,688,650	$764,676	$133,899,376	0.99462	0.2503	0.2489
L.S.D. OF/D.S.L. DE DENMARK	DENMARK LSD	130	00	$54,843,474	$56,770,449	$814,000	$329,061	$55,986,535	0.98619	0.2596	0.2560
L.S.D. OF/D.S.L. DE LORNE	LORNE LSD	131	00	$38,716,550	$38,947,550	$66,600	$232,299	$39,015,449	1.00000	0.2392	N/A
GRAND FALLS LSD DSL GRAND-SAULT	GRAND FALLS LSD	132	00	$51,151,848	$56,723,119	$337,500	$306,911	$51,796,259	0.91314	0.2397	0.2189
L.S.D. OF/D.S.L. DE RILEY BROOK	RILEY BROOK LSD	133	00	$5,163,500	$5,435,900	$111,300	$30,981	$5,305,781	0.97606	0.2422	0.2364
L.S.D. OF/D.S.L. D' ABERDEEN	ABERDEEN LSD	207	00	$43,333,487	$49,561,552	$617,350	$260,001	$44,210,837	0.89204	0.3828	0.3415
L.S.D. OF/D.S.L. DE BRIGHTON	BRIGHTON LSD	208	00	$47,730,450	$51,368,600	$1,768,200	$286,383	$49,785,033	0.96917	0.2243	0.2174
L.S.D. OF/D.S.L. DE KENT	KENT LSD	209	00	$85,047,350	$89,882,950	$11,658,900	$510,284	$97,216,534	1.00000	0.3133	N/A
L.S.D. OF/D.S.L. DE NORTHAMPTON	NORTHAMPTON LSD	210	00	$54,897,787	$61,693,800	$3,350,700	$329,387	$58,577,874	0.94949	0.2421	0.2298
L.S.D. OF/D.S.L. DE PEEL	PEEL LSD	211	00	$43,529,052	$44,890,148	$871,650	$261,174	$44,661,876	0.99491	0.2271	0.2260
L.S.D. OF/D.S.L. DE RICHMOND	RICHMOND LSD	212	00	$28,895,850	$31,681,598	$1,479,700	$173,375	$30,548,925	0.96425	0.2940	0.2835
L.S.D. OF/D.S.L. DE DEBEC	DEBEC LSD INSIDE	213	01	$2,991,034	$3,818,352	$14,500	$17,946	$3,023,481	0.79183	0.3466	0.2745
L.S.D. OF/D.S.L. DE DEBEC	DEBEC LSD OUTSIDE	213	02	$20,099,800	$26,593,850	$867,200	$120,599	$20,887,599	0.78543	0.2841	0.2231
L.S.D. OF/D.S.L. DE SIMONDS	SIMONDS LSD	214	00	$23,704,850	$25,661,450	$740,100	$142,229	$24,587,179	0.95814	0.2248	0.2154
L.S.D. OF/D.S.L. DE WAKEFIELD	WAKEFIELD INSIDE	215	00	$89,888,350	$99,102,900	$4,088,650	$539,330	$94,516,330	0.95372	0.2662	0.2539
L.S.D. OF/D.S.L. DE WAKEFIELD	WAKEFIELD OUTSIDE LSD	215	01	$75,635,650	$86,063,900	$640,950	$453,814	$76,730,414	0.89155	0.2501	0.2230
L.S.D. OF/D.S.L. DE WICKLOW	WICKLOW LSD	216	00	$69,134,700	$71,340,565	$2,079,950	$414,808	$71,629,458	1.00000	0.2316	N/A

Table 3: Calculation for New Brunswick Local Service Districts (LSDs)/ Tableau 3: Calcul pour les districts de services locaux (DSL) du Nouveau-Brunswick

Community Name Nom de la collectivité	Sub Unit Sous-unité	Taxing Authority Autorité fiscale	Sub-Unit Number N° de la sous-unité	(A) 2009 Tax Base Assiette de l'impôt 2009	(B) 2010 Tax Base Assiette de l'impôt 2010	(C) New Construction Nouvelles Constructions	(D) CPI Tax Base Increase (CPI 2010 = 0.60%) IPC-Croissance de l'assiette d'évaluation (IPC 2010 = 0.60%) (A x CPI/ IPC)	(E) Notional Assessment Base Assiette d'évaluation théorique (A+C+D)	(F) Adjustment Factor Facteur d'ajustement (E/B)	(G) 2009 Tax Rate Taux d'impôt 2009	(H) 2010 Base Tax Rate Taux d'impôt de base 2010 (G x F)
L.S.D. OF/D.S.L. DE WILMOT	WILMOT LSD	217	00	$39,338,450	$41,333,849	$742,650	$236,031	$40,317,131	0.97540	0.2959	0.2886
L.S.D. OF/D.S.L. DE WOODSTOCK	WOODSTOCK LSD	218	00	$105,959,250	$114,601,279	$3,603,850	$635,756	$110,198,856	0.96158	0.2660	0.2558
L.S.D. OF/D.S.L. DE BENTON	BENTON LSD	219	00	$1,670,000	$2,469,100	$0	$10,020	$1,680,020	0.68042	0.5810	0.3953
UPPER KENT LSD DSL HAUT-KENT	UPPER KENT LSD	220	00	$3,345,387	$3,408,350	$55,300	$20,072	$3,420,760	1.00000	0.5316	N/A
L.S.D. OF/D.S.L. DE COLDSTREAM	COLDSTREAM LSD	221	00	$3,696,650	$3,723,350	$101,400	$22,181	$3,820,431	1.00000	0.3637	N/A
L.S.D. OF/D.S.L. DE SOMERVILLE	SOMERVILLE LSD	222	00	$12,912,500	$14,880,250	$817,600	$77,475	$13,607,575	0.91447	0.2660	0.2433
L.S.D. OF/D.S.L. DE GLASSVILLE	GLASSVILLE LSD	223	00	$1,099,500	$1,132,700	$31,700	$6,597	$1,137,797	1.00000	0.5163	N/A
L.S.D. OF/D.S.L. DE GORDON	GORDON LSD	227	00	$68,300,653	$68,726,652	$252,100	$409,804	$68,962,557	1.00000	0.2388	N/A
L.S.D. OF/D.S.L. DE PERTH	PERTH LSD	228	00	$47,795,741	$48,900,100	$456,050	$286,774	$48,538,565	0.99261	0.2724	0.2704
L.S.D. OF/D.S.L. D' ANDOVER	ANDOVER LSD	229	00	$31,420,157	$31,813,824	$306,300	$188,521	$31,914,978	1.00000	0.2719	N/A
L.S.D. OF/D.S.L. DE LAKEVILLE	LAKEVILLE L.S.D.	230	00	$11,818,974	$12,139,550	$259,500	$70,914	$12,149,388	1.00000	0.3274	N/A
UPPER AND LOWER NORTHAMPTON	UPPER-LOWER NORTHAMPTON	231	00	$21,334,000	$21,622,000	$146,300	$128,004	$21,608,304	0.99937	0.2844	0.2842
L.S.D. OF/D.S.L. DE NORTH LAKE	NORTH LAKE LSD	234	00	$38,359,565	$40,599,218	$852,500	$230,157	$39,442,222	0.97150	0.3910	0.3798
L.S.D. OF/D.S.L. DE CANTERBURY	CANTERBURY LSD	235	00	$41,196,750	$44,492,400	$1,859,700	$247,181	$43,303,631	0.97328	0.2419	0.2354
L.S.D. OF/D.S.L. DE SOUTHAMPTON	SOUTHAMPTON LSD	236	00	$54,720,550	$57,593,400	$1,231,450	$328,323	$56,280,323	0.97720	0.2659	0.2598
L.S.D. OF/D.S.L. DE DUMFRIES	DUMFRIES LSD	314	00	$24,038,350	$25,080,750	$238,600	$144,230	$24,421,180	0.97370	0.3810	0.3710
L.S.D. OF/D.S.L. DE PRINCE WILLIAM	PRINCE WILLIAM LSD	315	00	$60,231,050	$64,628,100	$2,600,650	$361,386	$63,193,086	0.97780	0.2362	0.2310
L.S.D. OF/D.S.L. DE KINGSCLEAR	KINGSCLEAR LSD	316	00	$182,221,750	$198,320,764	$4,027,950	$1,093,331	$187,343,031	0.94465	0.2432	0.2298
L.S.D. OF/D.S.L. DE KINGSCLEAR	OSWALD GRAY SUBDIVISION	316	01	$5,579,600	$5,771,800	$0	$33,478	$5,613,078	0.97250	0.2858	0.2779
L.S.D. OF/D.S.L. DE NEW MARYLAND	NEW MARYLAND-HOWORTH	317	00	$18,811,100	$19,640,950	$55,400	$112,867	$18,979,367	0.96632	0.2494	0.2410
L.S.D. OF/D.S.L. DE NEW MARYLAND	NEW MARYLAND-NASONWORTH	317	01	$119,049,400	$126,600,850	$2,768,900	$714,296	$122,532,596	0.96787	0.2386	0.2310
L.S.D. OF/D.S.L. DE NEW MARYLAND	NEW MARYLANDD-OUTSIDE	317	04	$11,116,000	$11,124,550	$0	$66,696	$11,182,696	1.00000	0.1834	N/A
L.S.D. OF/D.S.L. DE MANNERS SUTTON	MANNERS SUTTON LSD	318	00	$89,618,500	$97,333,450	$1,821,800	$537,711	$91,978,011	0.94498	0.2378	0.2247
L.S.D. OF/D.S.L. DE MCADAM	MCADAM LSD	319	00	$5,525,950	$5,649,599	$0	$33,156	$5,559,106	0.98398	0.3536	0.3479
L.S.D. OF/D.S.L. DE QUEENSBURY	QUEENSBURY LSD	321	00	$71,359,200	$76,123,150	$2,560,800	$428,155	$74,348,155	0.97668	0.2392	0.2336
L.S.D. OF/D.S.L. DE STANLEY	STANLEY LSD	322	00	$40,230,550	$40,841,550	$213,000	$241,383	$40,684,933	0.99617	0.3335	0.3322
L.S.D. OF/D.S.L. DE BRIGHT	BRIGHT LSD	323	00	$71,675,982	$76,479,250	$2,550,400	$430,056	$74,656,438	0.97617	0.2451	0.2392
L.S.D. OF/D.S.L. DE DOUGLAS	DOUGLAS	324	00	$87,525,051	$92,627,699	$11,180,550	$525,150	$99,230,751	1.00000	0.2943	N/A
L.S.D. OF/D.S.L. DE DOUGLAS	DOUGLAS LSD-CARLISLE RD	324	02	$60,735,700	$63,821,250	$1,409,100	$364,414	$62,509,214	0.97944	0.2573	0.2520
L.S.D. OF/D.S.L. DE DOUGLAS	LOWER DOUGLAS	324	04	$58,576,400	$62,219,250	$1,687,100	$351,458	$60,614,958	0.97422	0.2898	0.2824
L.S.D. OF/D.S.L. DE SAINT MARYS	SAINT MARYS LSD	325	00	$88,077,500	$96,861,600	$6,189,300	$528,465	$94,795,265	0.97867	0.2677	0.2620
L.S.D. OF/D.S.L. DE SAINT MARYS	PEPPER CREEK	325	01	$54,745,750	$61,473,903	$4,186,100	$328,475	$59,260,325	0.96399	0.2858	0.2755
L.S.D. OF/D.S.L. DE SAINT MARYS	DURHAM / TAYMOUTH	325	02	$76,085,750	$81,940,950	$2,872,250	$456,515	$79,414,515	0.96917	0.2677	0.2594
L.S.D. OF/D.S.L. DE LINCOLN	LINCOLN LSD	326	00	$115,097,300	$121,029,600	$3,018,150	$690,584	$118,806,034	0.98163	0.2186	0.2146

Table 3: Calculation for New Brunswick Local Service Districts (LSDs)/ Tableau 3: Calcul pour les districts de services locaux (DSL) du Nouveau-Brunswick

Community Name Nom de la collectivité	Sub Unit Sous-unité	Taxing Authority Autorité fiscale	Sub-Unit Number N° de la sous-unité	(A) 2009 Tax Base Assiette de l'impôt 2009	(B) 2010 Tax Base Assiette de l'impôt 2010	(C) New Construction Nouvelles Constructions	(D) CPI Tax Base Increase (CPI 2010 = 0.60%) IPC-Croissance de l'assiette d'évaluation (IPC 2010 = 0.60%) (A x CPI/ IPC)	(E) Notional Assessment Base Assiette d'évaluation théorique (A+C+D)	(F) Adjustment Factor Facteur d'ajustement (E/B)	(G) 2009 Tax Rate Taux d'impôt 2009	(H) 2010 Base Tax Rate Taux d'impôt de base 2010 (G x F)
L.S.D. OF/D.S.L. DE LINCOLN	LINCOLN LSD(NEVERS ROAD)	326	01	$20.888.850	$22.157.700	$185.600	$125.333	$21.199.783	0.95677	0.2494	0.2386
L.S.D. OF/D.S.L. DE LINCOLN	LINCOLN LSD-LINCOLN PARK	326	02	$29.972.100	$32.792.100	$1.317.350	$179.833	$31.469.283	0.95986	0.2711	0.2601
L.S.D. OF/D.S.L. DE BURTON	BURTON LSD	327	00	$275.449.798	$292.279.067	$9.404.100	$1.652.699	$286.505.598	0.98025	0.2060	0.2019
L.S.D. OF/D.S.L. DE GLADSTONE	GLADSTONE LSD	328	00	$44.702.950	$44.455.850	$55.500	$268.218	$45.026.668	1.00000	0.2624	N/A
L.S.D. OF/D.S.L. DE BLISSVILLE	BLISSVILLE LSD	329	00	$34.884.900	$35.485.410	$441.250	$209.309	$35.535.459	1.00000	0.4955	N/A
L.S.D. OF/D.S.L. DE MAUGERVILLE	MAUGERVILLE LSD	330	00	$43.187.550	$43.243.735	$82.500	$259.125	$43.529.175	1.00000	0.2425	N/A
L.S.D. OF/D.S.L. DE MAUGERVILLE	INNER MAUGERVILLE	330	01	$30.471.550	$32.286.250	$533.100	$182.829	$31.187.479	0.98597	0.2694	0.2693
L.S.D. OF/D.S.L. DE SHEFFIELD	SHEFFIELD L.S.D.-OUTSIDE	331	00	$35.736.850	$37.135.700	$109.600	$214.421	$36.060.871	0.97106	0.2811	0.2729
L.S.D. OF/D.S.L. DE SHEFFIELD	SHEFFIELD LSD - INSIDE	331	01	$6.774.950	$6.694.200	$0	$40.650	$6.815.600	1.00000	0.2145	N/A
L.S.D. OF/D.S.L. DE NORTHFIELD	NORTHFIELD LSD	332	00	$40.789.650	$40.802.200	$217.100	$244.738	$41.251.488	1.00000	0.2579	N/A
L.S.D. OF/D.S.L. DE KESWICK RIDGE	KESWICK RIDGE LSD	336	00	$113.753.300	$121.912.600	$5.314.500	$682.520	$119.750.320	0.98226	0.2567	0.2521
L.S.D. OF/D.S.L. DE HANWELL	HANWELL	337	00	$226.270.550	$254.142.800	$13.831.400	$1.357.623	$241.459.573	0.95009	0.2204	0.2094
L.S.D. OF/D.S.L. DE HANWELL	HANWELL-STREET LIGHTS	337	05	$109.606.950	$120.630.850	$5.087.300	$657.642	$115.351.892	0.95624	0.2547	0.2436
L.S.D. OF/D.S.L. DE CANNING	CANNING LSD-DOUGLAS HARB	340	00	$66.861.000	$70.000.800	$1.472.300	$401.166	$68.734.466	0.98191	0.2686	0.2637
L.S.D. OF/D.S.L. DE CANNING	CANNING LSD-NEWCASTLE CK	340	01	$35.487.300	$37.456.100	$1.342.900	$212.924	$37.043.124	0.98897	0.2357	0.2331
L.S.D. OF/D.S.L. DE PETERSVILLE	PETERSVILLE LSD	341	00	$26.453.750	$27.157.286	$298.300	$158.723	$26.910.773	0.99092	0.3452	0.3421
L.S.D. OF/D.S.L. DE CHIPMAN	CHIPMAN LSD	342	00	$64.739.527	$72.928.987	$672.400	$388.437	$65.800.364	0.90225	0.2441	0.2202
L.S.D. OF/D.S.L. D' UPPER GAGETOWN	UPPER GAGETOWN LSD	343	00	$14.140.800	$14.704.325	$240.000	$84.845	$14.465.645	0.98377	0.3454	0.3398
WIRRAL-ENNISKILLEN	WIRRAL-ENNISKILLEN LSD	344	00	$7.519.100	$7.941.050	$73.700	$45.115	$7.637.915	0.95183	0.4917	0.4729
L.S.D. OF/D.S.L. DE HAMPSTEAD	HAMPSTEAD LSD	345	00	$13.820.550	$14.141.289	$40.150	$82.923	$13.943.623	0.98602	0.3006	0.2964
L.S.D. OF/D.S.L. D' ESTEY'S BRIDGE	ESTEY'S BRIDGE LSD	347	00	$100.728.350	$107.659.550	$2.383.500	$604.370	$103.716.220	0.96337	0.2885	0.2779
L.S.D. OF/D.S.L. D' ESTEY'S BRIDGE	LAKESIDE ESTATES	347	01	$15.080.400	$20.516.100	$3.348.400	$90.362	$18.499.162	0.90169	0.3165	0.2854
RUSAGONIS-WAASIS	RUSAGONIS-WAASIS LSD	348	00	$155.851.500	$171.169.100	$6.316.000	$935.109	$163.102.609	0.95287	0.2231	0.2126
L.S.D. OF/D.S.L. DE NOONAN	NOONAN LSD	349	00	$55.461.200	$61.090.050	$3.568.000	$332.767	$59.361.967	0.97171	0.2487	0.2417
L.S.D. OF/D.S.L. DE BRUNSWICK	BRUNSWICK LSD	352	00	$33.732.950	$34.594.800	$393.900	$202.398	$34.329.248	0.99232	0.2660	0.2660
L.S.D. OF/D.S.L. DE JOHNSTON	JOHNSTON LSD	353	00	$33.339.000	$34.984.493	$437.200	$200.034	$33.976.234	0.97118	0.2446	0.2376
L.S.D. OF/D.S.L. DE WATERBOROUGH	WATERBOROUGH LSD	354	00	$67.937.033	$72.101.485	$2.148.200	$407.622	$70.492.856	0.97769	0.3199	0.3127
L.S.D. OF/D.S.L. DE CAMBRIDGE	CAMBRIDGE LSD	355	00	$46.511.517	$50.035.637	$1.324.400	$279.069	$48.114.986	0.96161	0.2857	0.2748
L.S.D. OF/D.S.L. DE WICKHAM	WICKHAM LSD	356	00	$31.710.400	$34.036.350	$653.900	$190.262	$32.554.562	0.95646	0.3576	0.3421
L.S.D. OF/D.S.L. DE STUDHOLM	STUDHOLM LSD	416	00	$134.285.950	$147.897.700	$3.724.650	$805.716	$138.816.316	0.93880	0.2559	0.2402
L.S.D. OF/D.S.L. DE STUDHOLM	LOWER MILLSTREAM	416	01	$25.086.600	$27.230.850	$378.300	$150.520	$25.615.420	0.94068	0.2951	0.2765
L.S.D. OF/D.S.L. DE CARDWELL	CARDWELL LSD	417	00	$134.248.500	$208.324.700	$67.461.550	$805.491	$202.515.541	0.97211	0.2482	0.2413
L.S.D. OF/D.S.L. DE KARS	KARS LSD	418	00	$29.283.750	$32.308.750	$1.778.200	$175.703	$31.237.653	0.96685	0.2329	0.2251
L.S.D. OF/D.S.L. D' UPHAM	UPHAM LSD	419	00	$45.459.850	$49.219.000	$1.461.950	$272.759	$47.194.559	0.95887	0.2879	0.2760

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L.S.D. OF/D.S.L. DE WATERFORD	WATERFORD LSD	420	00	$20,260,145	$21,287,563	$41,200	$121,561	$20,422,906	0.95938	0.2292	0.2199
L.S.D. OF/D.S.L. DE HAMMOND	HAMMOND LSD	421	00	$11,906,100	$11,982,300	$1,155,200	$71,437	$13,132,737	1.00000	0.2983	N/A
L.S.D. OF/D.S.L. DE KINGSTON	KINGSTON LSD	422	00	$169,973,450	$185,743,100	$4,033,250	$1,019,841	$175,026,541	0.94230	0.2306	0.2173
L.S.D. OF/D.S.L. DE HAVELOCK	HAVELOCK LSD - OUTSIDE	423	00	$39,938,500	$42,186,350	$493,850	$239,631	$40,671,981	0.96410	0.2592	0.2499
L.S.D. OF/D.S.L. DE SPRINGFIELD	SPRINGFIELD LSD	424	00	$91,695,735	$98,869,803	$2,373,350	$550,174	$94,619,259	0.95701	0.2566	0.2456
L.S.D. OF/D.S.L. DE NORTON	NORTON LSD	425	00	$53,764,725	$60,487,800	$1,407,100	$322,588	$55,494,414	0.91745	0.2801	0.2570
L.S.D. OF/D.S.L. DE HAMPTON	HAMPTON LSD INSIDE	426	01	$57,311,700	$67,321,500	$3,798,000	$343,870	$61,453,570	0.91284	0.2619	0.2391
L.S.D. OF/D.S.L. DE HAMPTON	HAMPTON NAUWIGEWAUK LSD	426	02	$82,632,950	$92,666,200	$2,913,500	$495,798	$86,042,248	0.92852	0.2410	0.2237
L.S.D. OF/D.S.L. DE HAMPTON	HAMPTON FAIRMONT	426	03	$4,900,750	$5,475,900	$59,200	$29,405	$4,989,355	0.91115	0.3431	0.3126
L.S.D. OF/D.S.L. DE SUSSEX	SUSSEX LSD	427	00	$113,897,300	$124,871,337	$4,052,650	$683,384	$118,633,334	0.95004	0.2516	0.2391
L.S.D. OF/D.S.L. DE SUSSEX	APOHAQUI	427	01	$14,830,446	$15,817,647	$150,200	$88,983	$15,069,628	0.95271	0.2814	0.2681
L.S.D. OF/D.S.L. DE ROTHESAY	ROTHESAY LSD	429	00	$14,360,150	$18,267,250	$438,500	$86,161	$14,884,811	0.81484	0.2942	0.2397
L.S.D. OF/D.S.L. DE GREENWICH	GREENWICH LSD	433	00	$47,294,352	$49,546,128	$709,950	$283,766	$48,288,069	0.97461	0.3046	0.2968
L.S.D. OF/D.S.L. DE WESTFIELD	WESTFIELD WEST	434	00	$58,183,099	$62,529,650	$1,322,750	$349,099	$59,854,948	0.95723	0.3264	0.3124
L.S.D. OF/D.S.L. DE WESTFIELD	WESTFIELD EAST	434	01	$42,567,510	$46,404,553	$1,335,300	$255,405	$44,158,216	0.95159	0.2297	0.2186
L.S.D. OF/D.S.L. DE CLARENDON	CLARENDON LSD	507	00	$7,106,550	$7,294,500	$25,700	$42,639	$7,174,889	0.98360	0.5234	0.5148
L.S.D. OF/D.S.L. DE CAMPOBELLO	CAMPOBELLO LSD	508	00	$98,603,019	$99,598,024	$1,863,850	$591,618	$101,058,488	1.00000	0.2269	N/A
L.S.D. OF/D.S.L. DE DUFFERIN	DUFFERIN LSD	509	00	$35,378,450	$37,409,000	$1,014,300	$212,271	$36,605,021	0.97851	0.2177	0.2131
L.S.D. OF/D.S.L. DE DUMBARTON	DUMBARTON LSD	510	00	$41,057,100	$42,039,950	$946,850	$246,343	$42,250,293	1.00000	0.2296	N/A
L.S.D. OF/D.S.L. DE LEPREAU	LEPREAU LSD	511	00	$66,612,250	$69,971,136	$604,300	$399,674	$67,616,224	0.96634	0.2066	0.1996
L.S.D. OF/D.S.L. DE PENNFIELD	PENNFIELD LSD	512	00	$120,740,600	$126,984,155	$1,220,150	$724,444	$122,685,194	0.96615	0.1945	0.1880
L.S.D. OF/D.S.L. DE CHAMCOOK	CHAMCOOK LSD	513	00	$50,437,450	$52,391,300	$1,628,950	$302,625	$52,369,025	0.99957	0.1796	0.1795
L.S.D. OF/D.S.L. DE SAINT CROIX	SAINT CROIX LSD	514	00	$13,391,000	$13,966,400	$100	$80,346	$13,471,446	0.96456	0.2241	0.2162
SAINT GEORGE BONNY RIVER SECOND FALLS	SAINT GEORGE LSD	515	00	$86,515,600	$89,621,800	$940,550	$519,094	$87,975,244	0.98163	0.1928	0.1892
SAINT GEORGE BONNY RIVER SECOND FALLS	ST GEORGE-B'NY R-SCD FLS	515	01	$14,687,950	$15,475,800	$354,500	$88,128	$15,130,578	0.97769	0.2611	0.2553
L.S.D. OF/D.S.L. DE ST PATRICK	ST PATRICK LSD	516	00	$67,527,531	$70,738,300	$1,215,050	$405,165	$69,147,746	0.97751	0.1959	0.1915
L.S.D. OF/D.S.L. DE WEST ISLES	WEST ISLES LSD	517	00	$49,870,706	$50,375,203	$244,000	$299,224	$50,413,930	1.00000	0.2510	N/A
L.S.D. OF/D.S.L. DE SAINT STEPHEN	SAINT STEPHEN LSD	518	00	$6,154,550	$6,451,750	$184,200	$36,927	$6,375,677	0.98821	0.2164	0.2138
L.S.D. OF/D.S.L. DE SAINT DAVID	SAINT DAVID LSD	519	00	$86,326,450	$90,124,300	$875,450	$517,959	$87,719,859	0.97332	0.2265	0.2204
L.S.D. OF/D.S.L. DE SAINT JAMES	SAINT JAMES LSD	520	00	$45,081,150	$45,519,502	$472,700	$270,487	$45,824,337	1.00000	0.2638	N/A
L.S.D. OF/D.S.L. DE WHITE HEAD IS.	WHITE HEAD ISLAND	521	00	$7,165,500	$7,213,106	$0	$42,993	$7,208,493	0.99936	0.3656	0.3654
L.S.D. OF/D.S.L. DE BEAVER HARBOUR	BEAVER HARBOUR LSD	524	00	$12,016,233	$12,736,655	$281,350	$72,097	$12,369,681	0.97119	0.3482	0.3382
L.S.D. OF/D.S.L. DE FUNDY BAY	FUNDY BAY LSD	525	00	$57,638,017	$57,885,169	$1,266,750	$345,828	$59,250,595	1.00000	0.2481	N/A
L.S.D. OF/D.S.L. DE BAYSIDE	BAYSIDE LSD	527	00	$45,066,550	$46,427,248	$156,400	$270,399	$45,493,349	0.97988	0.1985	0.1945

Table 3: Calculation for New Brunswick Local Service Districts (LSDs)/ Tableau 3: Calcul pour les districts de services locaux (DSL) du Nouveau-Brunswick

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WESTERN CHARLOTTE	WESTERN CHARLOTTE LSD	528	00	$59,554,850	$58,844,100	$459,250	$357,329	$60,371,429	1.00000	0.2299	N/A
L.S.D. OF/D.S.L. DE DENNIS-WESTON	DENNIS-WESTON	529	00	$52,708,300	$55,873,350	$124,900	$316,250	$53,149,350	0.95125	0.2127	0.2024
L.S.D. OF/D.S.L. DE SAINT MARTINS	SAINT MARTINS LSD	552	00	$52,926,182	$54,463,124	$1,138,700	$317,557	$54,382,439	0.99852	0.3632	0.3627
L.S.D. OF/D.S.L. DE SIMONDS	SIMONDS LSD	553	00	$146,063,642	$160,139,250	$2,859,300	$876,382	$149,799,324	0.93543	0.2692	0.2518
L.S.D. OF/D.S.L. DE FAIRFIELD	FAIRFIELD LSD	554	00	$11,149,750	$12,109,150	$303,700	$66,899	$11,520,349	0.95138	0.2960	0.2816
L.S.D. OF/D.S.L. DE MUSQUASH	MUSQUASH L.S.D.	555	00	$427,082,100	$443,298,039	$506,600	$2,562,493	$430,151,193	0.97034	0.1545	0.1499
L.S.D. OF/D.S.L. D' ELGIN	ELGIN PARISH LSD	614	00	$43,318,900	$50,458,250	$1,122,700	$259,913	$44,701,513	0.88591	0.3562	0.3156
L.S.D. OF/D.S.L. DE HILLSBOROUGH	HILLSBOROUGH LSD	615	00	$56,448,100	$59,022,200	$625,250	$338,689	$57,412,039	0.97272	0.2730	0.2655
L.S.D. OF/D.S.L. DE HOPEWELL	HOPEWELL LSD	616	00	$27,368,635	$28,583,600	$742,100	$164,212	$28,274,947	0.98920	0.3306	0.3271
L.S.D. OF/D.S.L. DE HARVEY	HARVEY LSD	617	00	$18,515,181	$20,025,246	$424,300	$111,091	$19,050,572	0.95133	0.3491	0.3321
L.S.D. OF/D.S.L. DE COVERDALE	COVERDALE LSD	618	00	$214,723,200	$229,511,400	$8,289,800	$1,288,339	$224,301,339	0.97730	0.2630	0.2571
L.S.D. OF/D.S.L. DE WESTMORLAND	WESTMORLAND LSD	620	00	$14,085,350	$14,499,900	$12,400	$84,512	$14,182,262	0.97809	0.2899	0.2836
L.S.D. OF/D.S.L. DE BOTSFORD	BOTSFORD LSD	621	00	$40,124,553	$43,609,213	$1,605,950	$240,747	$41,971,250	0.96244	0.3015	0.2901
L.S.D. OF/D.S.L. DE SHEDIAC	SHEDIAC LSD	622	00	$24,516,300	$26,929,600	$1,429,800	$147,098	$26,093,198	0.96894	0.2156	0.2089
L.S.D. OF/D.S.L. DE SACKVILLE	SACKVILLE LSD	623	00	$75,788,294	$78,959,166	$713,500	$454,730	$76,956,523	0.97464	0.2432	0.2371
L.S.D. OF/D.S.L. DE DORCHESTER	DORCHESTER LSD	624	00	$13,773,892	$14,390,346	$167,900	$82,643	$14,024,435	0.97457	0.3177	0.3096
L.S.D. OF/D.S.L. DE DORCHESTER	CALHOUN ROAD	624	01	$4,011,600	$4,486,900	$354,200	$24,070	$4,389,870	0.97837	0.4083	0.3995
L.S.D. OF/D.S.L. DE MONCTON	MONCTON LSD	625	00	$332,264,090	$356,874,817	$15,160,900	$1,993,585	$349,418,574	0.97911	0.2296	0.2248
L.S.D. OF/D.S.L. DE MONCTON	PAINSEC JUNCTION	625	01	$26,212,600	$27,423,050	$223,400	$157,276	$26,593,276	0.96974	0.2591	0.2512
L.S.D. OF/D.S.L. DE MONCTON	GREATER LAKEBURN	625	02	$22,553,250	$24,694,900	$1,346,850	$135,320	$24,035,420	0.97329	0.3393	0.3302
L.S.D. OF/D.S.L. DE MONCTON	IRISHTOWN	625	03	$138,591,635	$145,462,796	$4,457,050	$831,550	$143,880,235	0.98912	0.2657	0.2628
L.S.D. OF/D.S.L. DE SALISBURY	SALISBURY LSD	626	00	$174,688,500	$181,259,600	$2,687,300	$1,048,131	$178,423,931	0.98436	0.2307	0.2271
L.S.D. OF/D.S.L. D' ELGIN CENTRE	ELGIN (CENTRE) LSD	628	00	$6,924,396	$7,329,948	$52,500	$41,546	$7,018,442	0.95750	0.4316	0.4133
L.S.D. OF/D.S.L. DE POINTE-DU-CHENE	POINTE DU CHENE LSD	630	00	$118,550,859	$126,359,651	$3,324,050	$711,305	$122,586,214	0.97014	0.3035	0.2945
CAPE TORMENTINE CAP TORMENTIN	CAPE TORMENTINE LSD	631	00	$4,539,053	$4,733,550	$4,400	$27,234	$4,570,688	0.96559	0.3251	0.3139
L.S.D. OF/D.S.L. D' ALMA	ALMA LSD	632	00	$5,949,355	$5,554,401	$0	$35,696	$5,985,051	1.00000	0.2667	N/A
L.S.D. OF/D.S.L. DE BAYFIELD	BAYFIELD LSD	633	00	$1,368,018	$1,406,450	$0	$8,208	$1,376,226	0.97851	0.4519	0.4422
L.S.D. OF/D.S.L. DE BAIE-VERTE	BAIE VERTE LSD(OUTSIDE)	635	00	$12,291,150	$12,872,300	$141,900	$73,747	$12,506,797	0.97161	0.4061	0.3945
L.S.D. OF/D.S.L. DE BAIE-VERTE	BAIE VERTE LSD(INSIDE)	635	01	$2,034,150	$2,176,050	$13,800	$12,205	$2,060,155	0.94674	0.5277	0.4996
L.S.D. OF/D.S.L. DE POINTE DE BUTE	POINT DE BUTE L.S.D.	639	00	$20,827,228	$21,690,405	$272,200	$124,963	$21,224,392	0.97852	0.4693	0.4592
L.S.D. OF/D.S.L. DE MURRAY CORNER	MURRAY CORNER L.S.D.	640	00	$41,426,538	$43,254,300	$288,350	$248,559	$41,963,447	0.97016	0.3137	0.3044
L.S.D. OF/D.S.L. DE SHEDIAC CAPE	SHEDIAC CAPE L.S.D.	642	00	$82,939,800	$88,534,400	$1,766,200	$497,639	$85,203,639	0.96238	0.2537	0.2442
L.S.D. OF/D.S.L. DE SCOUDOUC ROAD	SCOUDOUC ROAD LSD	643	00	$13,888,450	$14,323,700	$221,550	$83,331	$14,193,331	0.99090	0.2697	0.2673
SHEDIAC BRIDGE SHEDIAC RIVER	SHEDIAC RIVER-SHED BDG	644	00	$93,742,000	$98,816,750	$1,972,150	$562,452	$96,276,602	0.97429	0.2527	0.2462

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L.S.D. OF/D.S.L. DE SCOUDOUC	SCOUDOUC LSD	645	00	$68,239,250	$70,617,050	$1,527,550	$409,436	$70,176,236	0.99376	0.2577	0.2561
L.S.D. OF/D.S.L. D' ACADIEVILLE	ACADIEVILLE LSD	706	00	$14,288,000	$14,779,200	$138,400	$85,728	$14,512,128	0.98193	0.3307	0.3248
L.S.D. OF/D.S.L. D' ACADIEVILLE	ACADIE SIDING	706	01	$7,239,100	$7,732,050	$91,400	$43,435	$7,373,935	0.95368	0.2927	0.2791
L.S.D. OF/D.S.L. DE CARLETON	CARLETON LSD	707	00	$9,959,641	$10,927,444	$316,000	$59,758	$10,335,398	0.94582	0.4731	0.4475
L.S.D. OF/D.S.L. DE SAINT-LOUIS	SAINT-LOUIS	708	00	$35,457,431	$37,584,836	$529,150	$212,745	$36,199,325	0.96314	0.3743	0.3605
L.S.D. OF/D.S.L. DE SAINT-LOUIS	CANISTO ROAD	708	01	$756,900	$771,800	$0	$4,541	$761,441	0.98658	0.2731	0.2694
L.S.D. OF/D.S.L. DE SAINT-CHARLES	SAINT CHARLES	709	00	$31,731,950	$33,918,700	$1,035,250	$190,392	$32,957,592	0.97166	0.4325	0.4202
L.S.D. OF/D.S.L. DE HARCOURT	HARCOURT LSD	710	00	$14,214,375	$15,253,199	$309,700	$85,286	$14,609,361	0.95779	0.5355	0.5129
L.S.D. OF/D.S.L. DE SAINT-PAUL	SAINT-PAUL	711	00	$24,799,949	$26,101,949	$423,500	$148,800	$25,372,248	0.97204	0.4317	0.4196
SAINT MARY/SAINTE-MARIE	SAINT MARIE	712	00	$70,785,888	$76,501,048	$2,949,050	$424,715	$74,159,653	0.96939	0.2869	0.2782
L.S.D. OF/D.S.L. DE WELLINGTON	WELLINGTON LSD	713	00	$27,384,350	$30,075,953	$1,589,700	$164,306	$29,138,356	0.96883	0.2560	0.2480
L.S.D. OF/D.S.L. DE WELLINGTON	DIXON POINT-ROUTE 134	713	01	$33,249,582	$34,358,299	$567,200	$199,497	$34,016,280	0.99005	0.3128	0.3096
L.S.D. OF/D.S.L. DE WELLINGTON	DESROCHES	713	02	$28,491,835	$29,448,789	$174,900	$170,951	$28,837,686	0.97925	0.3178	0.3112
L.S.D. OF/D.S.L. DE WELLINGTON	BOUCTOUCHE COVE	713	03	$6,924,500	$10,302,050	$467,600	$41,547	$7,433,647	0.72157	0.3637	0.2624
L.S.D. OF/D.S.L. DE WELLINGTON	SAINT-GREGOIRE	713	04	$7,058,350	$7,996,950	$706,450	$42,350	$7,807,150	0.97627	0.4231	0.4131
L.S.D. OF/D.S.L. DE WELDFORD	WELDFORD LSD	714	00	$55,404,850	$58,823,500	$873,850	$332,429	$56,611,129	0.96239	0.4536	0.4365
L.S.D. OF/D.S.L. DE DUNDAS	DUNDAS LSD	715	00	$64,863,150	$69,662,500	$2,309,650	$389,179	$67,561,979	0.96985	0.3354	0.3253
RICHIBUCTO/RICHIBOUCTOU	RICHIBUCTO LSD	716	00	$50,901,200	$66,489,700	$2,644,100	$305,407	$53,850,707	0.80991	0.2911	0.2358
CAP-DE-RICHIBOUCTOU	CAP-DE-RICHIBUCTO LSD	717	00	$49,661,809	$50,563,303	$452,900	$297,971	$50,412,680	0.99702	0.5207	0.5191
L.S.D. OF/D.S.L. DE POINTE-SAPIN	POINTE-SAPIN	718	00	$21,142,900	$23,323,030	$1,280,000	$126,857	$22,549,757	0.96685	0.4347	0.4203
SAINTE-ANNE-DE-KENT	SAINTE-ANNE-DE-KENT	719	00	$63,068,072	$65,820,699	$786,250	$378,408	$64,232,731	0.97587	0.3363	0.3282
L.S.D. OF/D.S.L. D' ALDOUANE	ALDOUANE LSD	720	00	$38,380,300	$43,193,950	$1,354,300	$230,282	$39,964,882	0.92524	0.3590	0.3321
GRAND SAINT-ANTOINE	GRAND SAINT-ANTOINE LSD	721	00	$18,786,750	$20,393,750	$147,000	$112,721	$19,046,471	0.93394	0.3526	0.3293
L.S.D. OF/D.S.L. DE COCAGNE	COCAGNE LSD	722	00	$132,660,481	$142,991,648	$3,727,150	$795,963	$137,183,594	0.95938	0.3992	0.3830
L.S.D. OF/D.S.L. DE SAINT-IGNACE	SAINT IGNACE LSD	725	00	$15,424,000	$16,960,050	$387,450	$92,544	$15,903,994	0.93773	0.4499	0.4219
L.S.D. OF/D.S.L. DE GRAND-DIGUE	GRAND DIGUE LSD	728	00	$166,449,858	$181,927,601	$3,943,700	$998,699	$171,392,257	0.94209	0.2960	0.2788
L.S.D. OF/D.S.L. D' ALNWICK	ALNWICK LSD	759	00	$33,590,400	$34,516,892	$317,300	$201,542	$34,109,242	0.98819	0.4052	0.4004
L.S.D. OF/D.S.L. D' ALNWICK	ALNWICK BARRYV'LE-NEW JE	759	01	$12,086,200	$12,468,200	$209,400	$72,517	$12,368,117	0.99197	0.4999	0.4959
L.S.D. OF/D.S.L. DE BLACKVILLE	BLACKVILLE LSD	760	00	$50,564,950	$52,438,500	$810,700	$303,390	$51,679,040	0.98552	0.2820	0.2779
L.S.D. OF/D.S.L. DE BLISSFIELD	BLISSFIELD LSD	761	00	$18,493,350	$18,958,337	$82,300	$110,960	$18,686,610	0.98567	0.3248	0.3201
L.S.D. OF/D.S.L. DE CHATHAM	CHATHAM LSD	762	00	$23,140,550	$24,131,148	$426,800	$138,843	$23,706,193	0.98239	0.2951	0.2899
L.S.D. OF/D.S.L. DE DERBY	DERBY LSD	763	00	$29,989,721	$31,822,096	$1,217,600	$179,938	$31,387,260	0.98634	0.2942	0.2902
L.S.D. OF/D.S.L. DE GLENELG	GLENELG LSD	764	00	$31,511,550	$33,404,050	$668,900	$189,069	$32,369,519	0.96903	0.2950	0.2859
L.S.D. OF/D.S.L. DE HARDWICKE	HARDWICKE LSD	765	00	$4,178,350	$4,279,485	$0	$25,070	$4,203,420	0.98223	0.3309	0.3250

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L.S.D. OF/D.S.L. DE NELSON	NELSON LSD	767	00	$33,199,900	$34,761,000	$494,100	$199,199	$33,893,199	0.97504	0.2890	0.2818
L.S.D. OF/D.S.L. DE NEWCASTLE	NEWCASTLE LSD	768	00	$20,424,562	$21,250,947	$255,900	$122,547	$20,803,010	0.97892	0.2992	0.2929
L.S.D. OF/D.S.L. DE NORTH ESK	NORTH ESK LSD	769	01	$67,178,150	$82,956,699	$14,245,850	$403,069	$81,827,069	0.98638	0.2944	0.2904
L.S.D. OF/D.S.L. DE SOUTH ESK	SOUTH ESK LSD	770	00	$71,818,055	$73,883,328	$545,950	$430,908	$72,794,914	0.98514	0.2911	0.2868
L.S.D. OF/D.S.L. DE ROGERSVILLE	ROGERSVILLE LSD	771	00	$20,131,000	$20,700,600	$464,950	$120,786	$20,716,736	1.00000	0.2992	N/A
BAIE-SAINTE-ANNE	BAIE STE ANNE LSD	772	00	$49,024,399	$51,369,317	$393,850	$294,146	$49,712,396	0.96774	0.4341	0.4201
L.S.D. OF/D.S.L. DE TABUSINTAC	TABUSINTAC LSD	773	00	$35,903,069	$39,096,116	$474,150	$215,418	$36,592,638	0.93597	0.5042	0.4719
L.S.D. OF/D.S.L. D' ESCUMINAC	ESCUMINAC LSD	774	00	$10,787,650	$10,728,950	$212,550	$64,726	$11,064,926	1.00000	0.4262	N/A
RENOUS-QUARRYVILLE	RENOUS-QUARRYVILLE LSD	775	00	$79,921,429	$83,270,123	$859,150	$479,529	$81,260,108	0.97586	0.3696	0.3607
OAK POINT-BARTIBOG BRIDGE	OAK POINT-BARTIBOG LSD	776	00	$13,882,100	$14,146,050	$82,400	$83,293	$14,047,793	0.99305	0.4050	0.4021
BLACK RIVER-HARDWICKE	BLACK RIVER-HARDWICKE	777	00	$47,219,107	$49,718,204	$930,600	$283,315	$48,433,022	0.97415	0.4395	0.4281
HAUT-RIVIERE-DU-PORTAGE	HAUT-RIVIERE-DU-PORTAGE	778	00	$17,253,050	$18,310,250	$644,400	$103,518	$18,000,968	0.98311	0.4920	0.4836
RIVIERE-DU-PORTAGE TRACADIE BEACH	PORTAGE RV-TRACADIE BCH	782	00	$22,558,450	$23,003,650	$127,000	$135,351	$22,820,801	0.99205	0.4869	0.4830
L.S.D. OF/D.S.L. DE FAIR ISLE	FAIR ISLE LSD	783	00	$22,700,850	$23,155,200	$188,800	$136,205	$23,025,855	0.99441	0.4960	0.4932
FERRY ROAD-RUSSELLVILLE	FERRY RD-RUSSELLVLE LSD	784	00	$18,442,034	$19,417,801	$583,700	$110,652	$19,136,386	0.98551	0.3859	0.3803
L.S.D OF/D.S.L. DE SUNNY CORNER	SUNNY CORNER LSD	785	00	$44,713,726	$45,909,402	$419,350	$268,282	$45,401,359	0.98893	0.3007	0.2974
L.S.D. OF/D.S.L. DE BRANTVILLE	BRANTVILLE L.S.D.	787	00	$17,888,400	$18,369,800	$250,400	$107,330	$18,246,130	0.99327	0.4163	0.4135
L.S.D. OF/D.S.L. DE ST. MARGARETS	ST. MARGARETS L.S.D.	789	00	$7,029,800	$7,187,050	$10,500	$42,179	$7,082,479	0.98545	0.5451	0.5371
L.S.D. OF/D.S.L. DE COLLETTE	COLLETTE L.S.D.	790	00	$11,546,600	$12,076,300	$176,700	$69,280	$11,792,580	0.97651	0.4733	0.4621
L.S.D. OF/D.S.L. DE NEW BANDON	NEW BANDON LSD-OUTSIDE	817	01	$8,727,800	$8,959,050	$26,700	$52,367	$8,806,867	0.98301	0.2693	0.2647
L.S.D. OF/D.S.L. DE NEW BANDON	BLACK ROCK - NEW BANDON	817	03	$1,285,100	$1,324,800	$10,700	$7,711	$1,303,511	0.98393	0.5004	0.4923
L.S.D. OF/D.S.L. DE NEW BANDON	BURNSVILLE - NEW BANDON	817	04	$654,100	$684,600	$13,700	$3,925	$671,725	0.98119	0.2969	0.2913
L.S.D. OF/D.S.L. DE PAQUETVILLE	PAQUETVILLE LSD	818	00	$36,388,800	$37,247,550	$747,100	$218,333	$37,354,233	1.00000	0.4710	N/A
PARISH OF/PAROISSE DE SAUMAREZ	PARISH OF SAUMAREZ	819	00	$20,962,300	$23,393,600	$921,400	$125,774	$22,009,474	0.94083	0.3091	0.2908
PARISH OF/PAROISSE DE SAUMAREZ	CANTON DES BASQUES	819	01	$6,607,750	$7,302,950	$274,700	$39,647	$6,922,097	0.94785	0.3624	0.3435
L.S.D. OF/D.S.L. DE SHIPPAGAN	SHIPPEGAN LSD	820	00	$3,816,400	$3,915,150	$0	$22,898	$3,839,298	0.98063	0.3059	0.3000
L.S.D. OF/D.S.L. DE SHIPPEGAN	POINTE-BRULEE	820	02	$8,295,500	$8,881,100	$151,000	$49,773	$8,496,273	0.95667	0.3217	0.3077
L.S.D. OF/D.S.L. DE SAINT-ISIDORE	SAINT ISIDORE LSD	821	00	$39,501,900	$42,398,800	$704,450	$237,011	$40,443,361	0.95388	0.4539	0.4330
L.S.D. OF/D.S.L. DE BERESFORD	BERESFORD SUD	822	00	$3,886,100	$4,045,350	$77,100	$23,317	$3,986,517	0.98546	0.2895	0.2853
L.S.D. OF/D.S.L. DE BERESFORD	SAINTE-LAURENT NORD	822	01	$16,070,400	$16,525,600	$284,100	$96,422	$16,450,922	0.99548	0.4186	0.4167
L.S.D. OF/D.S.L. DE BERESFORD	ALCIDA & DAUVERSIERE	822	02	$6,199,000	$6,390,000	$205,400	$37,194	$6,441,594	1.00000	0.3347	N/A
L.S.D. OF/D.S.L. DE BERESFORD	PETIT ROCHER WEST	822	03	$12,384,650	$13,363,800	$508,700	$74,308	$12,967,658	0.97036	0.2640	0.2562
L.S.D. OF/D.S.L. DE BERESFORD	NICHOLAS DENYS	822	04	$19,088,700	$19,442,150	$151,350	$114,532	$19,354,582	0.99550	0.4705	0.4684
L.S.D. OF/D.S.L. DE BERESFORD	BERESFORD NORD	822	08	$2,477,200	$2,566,800	$12,500	$14,863	$2,504,563	0.97575	0.1945	0.1898

Table 3: Calculation for New Brunswick Local Service Districts (LSDs)/ Tableau 3: Calcul pour les districts de services locaux (DSL) du Nouveau-Brunswick

Community Name Nom de la collectivité	Sub Unit Sous-unité	Taxing Authority Autorité fiscale	Sub-Unit Number N° de la sous-unité	(A) 2009 Tax Base Assiette de l'impôt 2009	(B) 2010 Tax Base Assiette de l'impôt 2010	(C) New Construction Nouvelles Constructions	(D) CPI Tax Base Increase (CPI 2010 = 0.60%) IPC-Croissance de l'assiette d'évaluation (IPC 2010 = 0.60%) (A x CPI/ IPC)	(E) Notional Assessment Base Assiette d'évaluation théorique (A+C+D)	(F) Adjustment Factor Facteur d'ajustement (E/B)	(G) 2009 Tax Rate Taux d'impôt 2009	(H) 2010 Base Tax Rate Taux d'impôt de base 2010 (G x F)
L.S.D. OF/D.S.L. D' ALLARDVILLE	ALLARDVILLE	823	00	$40,012,731	$41,081,553	$827,750	$240,076	$41,080,558	0.99998	0.4004	0.4004
L.S.D. OF/D.S.L. DE BATHURST	BATHURST LSD	824	00	$103,318,100	$106,640,150	$808,700	$619,909	$104,746,709	0.98224	0.2639	0.2592
L.S.D. OF/D.S.L. DE BATHURST	BATHURST LSD-OUTSIDE	824	01	$66,407,850	$70,881,650	$1,137,700	$398,447	$67,943,997	0.95856	0.3185	0.3053
L.S.D. OF/D.S.L. DE CARAQUET	CARAQUET LSD	825	00	$701,250	$708,750	$0	$4,208	$705,458	0.99535	0.2721	0.2708
L.S.D. OF/D.S.L. D' ANSE-BLEUE	ANSE BLEUE LSD	828	00	$12,394,900	$12,469,850	$104,900	$74,369	$12,574,169	1.00000	0.5497	N/A
PETIT-ROCHER-SUD	PETIT ROCHER SUD LSD	829	00	$13,316,900	$13,980,150	$176,200	$79,901	$13,573,001	0.97088	0.2363	0.2295
L.S.D. OF/D.S.L. DE CAP-BATEAU	CAP BATEAU LSD	831	00	$4,149,050	$4,203,500	$12,600	$24,894	$4,186,544	0.99597	0.4443	0.4425
L.S.D. OF/D.S.L. DE CHIASSON-SAVOY	CHIASSON-SAVOY LSD	832	00	$14,131,350	$15,007,650	$223,800	$84,788	$14,439,938	0.96217	0.3866	0.3719
L.S.D. OF/D.S.L. D' INKERMAN CENTRE	INKERMAN CENTRE LSD	833	00	$31,064,400	$32,974,750	$639,900	$186,386	$31,890,686	0.96712	0.4079	0.3945
L.S.D. OF/D.S.L. DE PETITE-LAMEQUE	PETITE-LAMEQUE LSD	834	00	$10,363,550	$10,434,050	$43,900	$62,181	$10,469,631	1.00000	0.4496	N/A
L.S.D. OF/D.S.L. DE ROBERTVILLE	ROBERTVILLE LSD	835	00	$28,935,184	$35,197,449	$4,861,800	$173,611	$33,990,595	0.96571	0.3026	0.2922
L.S.D. OF/D.S.L. DE PIGEON HILL	PIGEON HILL LSD	837	00	$13,110,750	$13,526,750	$122,100	$78,665	$13,311,515	0.98409	0.4615	0.4542
L.S.D. OF/D.S.L. DE ST-SIMON	ST SIMON LSD	838	00	$18,909,200	$19,464,350	$374,750	$113,455	$19,397,405	0.99656	0.3946	0.3932
L.S.D. OF/D.S.L. DE TREMBLAY	TREMBLAY LSD	839	00	$10,859,650	$11,429,950	$238,500	$65,158	$11,163,308	0.97667	0.2793	0.2728
L.S.D. OF/D.S.L. DE STE. CECILE	STE. CECILE LSD	840	00	$17,398,895	$18,342,184	$168,700	$104,393	$17,671,988	0.96346	0.4607	0.4439
L.S.D. OF/D.S.L. DE POINTE-SAUVAGE	POINTE SAUVAGE LSD	842	00	$1,589,500	$1,637,500	$5,100	$9,537	$1,604,137	0.97963	0.3922	0.3842
L.S.D. OF/D.S.L. DE BENOIT	BENOIT L.S.D.	844	00	$5,586,100	$5,853,300	$95,550	$33,517	$5,715,167	0.97640	0.3557	0.3473
L.S.D. OF/D.S.L. DE HAUT-LAMEQUE	HAUT LAMEQUE LSD	845	00	$11,172,050	$11,814,350	$168,350	$67,032	$11,407,432	0.96556	0.4144	0.4001
PETIT-ROCHER-NORD	PETIT ROCHER NORD LSD	846	00	$18,967,550	$19,995,550	$442,100	$113,805	$19,523,455	0.97639	0.2535	0.2475
L.S.D. OF/D.S.L. DE DUGAS	DUGAS LSD	848	00	$1,803,300	$1,828,700	$0	$10,820	$1,814,120	0.99203	0.6256	0.6206
BAIE DE PETIT POKEMOUCHE	BAIE DU PETIT POKEMOUCHE	850	00	$4,394,900	$4,561,500	$7,150	$26,369	$4,428,419	0.97083	0.4029	0.3911
L.S.D. OF/D.S.L. DE LAPLANTE	LA PLANTE LSD	851	00	$7,649,400	$8,084,750	$153,100	$45,896	$7,848,396	0.97077	0.2875	0.2791
MISCOU ISLAND ILE DE MISCOU	MISCOU ISLAND LSD	852	00	$20,210,350	$21,148,140	$339,300	$121,262	$20,670,912	0.97743	0.7265	0.7102
L.S.D. OF/D.S.L. DE PONT-LAFRANCE	PONT LAFRANCE	853	00	$16,184,800	$17,335,600	$502,500	$97,109	$16,784,409	0.96820	0.4778	0.4626
L.S.D. OF/D.S.L. DE VAL-COMEAU	VAL COMEAU	854	00	$18,797,650	$19,826,400	$510,250	$112,786	$19,420,686	0.97954	0.3252	0.3186
L.S.D. OF/D.S.L. DE SAINT-PONS	SAINT PONS L.S.D.	855	00	$6,429,250	$6,893,500	$18,500	$38,576	$6,486,326	0.94093	0.4151	0.3906
L.S.D. OF/D.S.L. DE HAUT-SHEILA	HAUT SHEILA L.S.D.	856	00	$19,364,100	$20,648,950	$410,000	$116,185	$19,890,285	0.96326	0.3829	0.3689
L.S.D. OF/D.S.L. DE SAINT-SAUVEUR	SAINT SAUVEUR L.S.D.	857	00	$19,005,150	$17,735,650	$103,700	$114,031	$19,222,881	1.00000	0.6494	N/A
L.S.D. OF/D.S.L. DE PONT LANDRY	PONT LANDRY LSD	858	00	$41,362,000	$44,242,050	$957,450	$248,172	$42,567,622	0.96215	0.3761	0.3618
NOTRE-DAME-DES-ERABLES	NOTRE DAME ERABLES LSD	859	00	$14,978,000	$15,426,300	$227,300	$89,868	$15,295,168	0.99150	0.6403	0.6348
NORTH TETAGOUCHE	NORTH TETAGOUCHE LSD	863	00	$37,260,600	$41,030,050	$1,682,600	$223,564	$39,166,764	0.95459	0.3805	0.3632
L.S.D. OF/D.S.L. DE LEECH	LEECH LSD	864	00	$7,136,800	$7,543,450	$158,100	$42,821	$7,337,721	0.97273	0.4583	0.4458
SAINT-IRENEE ALDERWOOD	SAINT-IRENEE & ALDERWOOD	865	00	$16,912,900	$18,182,150	$915,800	$101,477	$17,930,177	0.98614	0.4286	0.4227
L.S.D. OF/D.S.L. DE SAUMAREZ	SAUMAREZ LSD	866	00	$11,214,700	$11,942,450	$230,500	$67,288	$11,512,488	0.96400	0.3383	0.3261

Table 3: Calculation for New Brunswick Local Service Districts (LSDs)/ Tableau 3: Calcul pour les districts de services locaux (DSL) du Nouveau-Brunswick

Community Name / Nom de la collectivité	Sub Unit / Sous-unité	Taxing Authority / Autorité fiscale	Sub-Unit Number / N° de la sous-unité	(A) 2009 Tax Base / Assiette de l'impôt 2009	(B) 2010 Tax Base / Assiette de l'impôt 2010	(C) New Construction / Nouvelles Constructions	(D) CPI Tax Base Increase (CPI 2010 = 0.60%) / IPC-Croissance de l'assiette d'évaluation (IPC 2010 = 0.60%) (A x CPI/ IPC)	(E) National Assessment Base / Assiette d'évaluation théorique (A+C+D)	(F) Adjustment Factor / Facteur d'ajustement (E/B)	(G) 2009 Tax Rate / Taux d'impôt 2009	(H) 2010 Base Tax Rate / Taux d'impôt de base 2010 (G x F)
L.S.D. OF/D.S.L. DE POIRIER	POIRER LSD	867	00	$2,648,300	$2,743,450	$94,500	$15,890	$2,758,690	1.00000	0.5786	N/A
L.S.D. OF/D.S.L. DE POINTE-CANOT	POINTE CANOT LSD	868	00	$5,009,650	$5,204,800	$56,700	$30,058	$5,096,408	0.97917	0.4344	0.4254
BLANCHARD SETTLEMENT	BLANCHARD SETTLEMENT LSD	869	00	$13,252,650	$13,474,750	$218,300	$79,516	$13,550,466	1.00000	0.3600	N/A
L.S.D. OF/D.S.L. DE COTEAU ROAD	COTEAU ROAD LSD	870	00	$9,489,200	$10,152,050	$266,200	$56,935	$9,812,335	0.96654	0.4239	0.4098
L.S.D. OF/D.S.L. DE MALTEMPEC	MALTEMPEC LSD	871	00	$6,910,400	$7,206,150	$149,900	$41,462	$7,101,762	0.98551	0.6031	0.5944
L.S.D. OF/D.S.L. DE POKEMOUCHE	POKEMOUCHE LSD	872	00	$44,160,297	$45,729,250	$781,750	$264,962	$45,207,009	0.98858	0.3424	0.3385
L.S.D. OF/D.S.L. DE SAINTE-ROSE	SAINT ROSE LSD	873	00	$22,069,850	$23,549,850	$275,800	$132,419	$22,478,069	0.95449	0.3990	0.3808
L.S.D. OF/D.S.L. D' EVANGELINE	EVANGELINE LSD	874	00	$6,742,550	$7,124,500	$245,600	$40,455	$7,028,605	0.98654	0.4328	0.4270
POINTE-A-BOULEAU	POINTE-A-BOULEAU LSD	875	00	$5,084,750	$5,399,000	$112,300	$30,509	$5,227,559	0.96825	0.4175	0.4043
L.S.D. OF/D.S.L. DE LANDRY OFFICE	LANDRY OFFICE LSD	876	00	$10,112,100	$11,757,750	$1,312,200	$60,673	$11,484,973	0.97680	0.4933	0.4818
POKESUDIE ISLAND	POKESUDIE LSD	877	00	$4,979,850	$4,999,300	$11,600	$29,879	$5,021,329	1.00000	0.4459	N/A
L.S.D. OF/D.S.L. DE DUNLOP	DUNLOP LSD	878	00	$31,926,800	$36,431,800	$2,161,900	$191,561	$34,280,261	0.94094	0.3581	0.3369
RIVIERE A LA TRUITE	RIVIERE A LA TRUITE LSD	879	00	$13,966,450	$14,552,000	$394,350	$83,799	$14,444,599	0.99262	0.3613	0.3586
L.S.D. OF/D.S.L. DE HAUT SHIPPAGAN	HAUT SHIPPAGAN LSD	880	00	$7,560,000	$7,930,100	$172,950	$45,360	$7,778,310	0.98086	0.4162	0.4082
L.S.D. OF/D.S.L. DE BIG RIVER	BIG RIVER LSD	881	00	$28,159,500	$28,137,350	$370,250	$168,957	$28,698,707	1.00000	0.3363	N/A
GAUVREAU-PETIT TRACADIE	GAUVREAU PETIT TRACADIE	882	00	$11,142,150	$11,937,650	$381,100	$66,853	$11,590,103	0.97089	0.3753	0.3644
L.S.D. OF/D.S.L. DE MADRAN	MADRAN LSD	883	00	$6,442,950	$6,763,050	$53,100	$38,658	$6,534,708	0.96624	0.3757	0.3631
INKERMAN SOUTH SIX ROADS	INKERMAN SOUTH SIX ROADS LS	884	00	$12,213,900	$13,265,450	$430,650	$73,283	$12,717,833	0.95872	0.4230	0.4056
NEW BANDON-SALMON BEACH	NEW BANDON-SALMON BEACH	887	02	$36,425,450	$37,780,250	$320,000	$218,553	$36,964,003	0.97839	0.3859	0.3776
SHIPPEGAN PTE.-ALEXANDRE	POINTE-ALEXANDRE	888	01	$10,824,900	$11,429,350	$119,600	$64,949	$11,009,449	0.96326	0.4279	0.4122
L.S.D. OF/D.S.L. DE BLAIR ATHOL	BLAIR ATHOL L.S.D.	906	00	$1,164,600	$1,231,900	$64,900	$6,988	$1,236,488	1.00000	0.5695	N/A
L.S.D. OF/D.S.L. DE SAINT QUENTIN	SAINT QUENTIN LSD	912	00	$78,098,609	$88,780,670	$1,793,500	$468,592	$80,360,701	0.90516	0.2956	0.2675
L.S.D. OF/D.S.L. DE GRIMMER	GRIMMER LSD	913	00	$25,526,850	$26,178,150	$577,950	$153,161	$26,257,961	1.00000	0.4707	N/A
L.S.D. OF/D.S.L. DE GRIMMER	THIBAULT RANGE LSD	913	01	$8,062,000	$8,162,450	$195,600	$48,372	$8,305,972	1.00000	0.5517	N/A
Chasse Subdivision and Rang-Sept-et-Huit	CHASSE/RANG-SEPT-ET-HUIT	913	02	$14,092,550	$15,528,450	$1,412,950	$84,555	$15,590,055	1.00000	0.5287	N/A
SAINT-JEAN-BAPTISTE DE-RESTIGOUCHE	ST JEAN BAPTISTE DE REST	914	00	$3,309,400	$3,324,400	$22,500	$19,856	$3,351,756	1.00000	1.1297	N/A
L.S.D. OF/D.S.L. D' ELDON	ELDON LSD	915	00	$16,475,350	$16,844,750	$11,250	$98,852	$16,585,452	0.98461	0.4635	0.4563
L.S.D. OF/D.S.L. D' ADDINGTON	ADDINGTON LSD	916	00	$8,737,000	$9,117,400	$314,500	$52,422	$9,103,922	0.99852	0.5604	0.5596
L.S.D. OF/D.S.L. DE DALHOUSIE	DALHOUSIE LSD	917	00	$6,705,600	$6,893,450	$0	$40,234	$6,745,834	0.97859	0.2562	0.2507
BALMORAL-MALTAIS	BALMORAL-MALTAIS LSD	918	00	$4,492,650	$6,006,100	$1,353,150	$26,956	$5,872,756	0.97780	0.4237	0.4143
L.S.D. OF/D.S.L. DE FLATLANDS	FLATLANDS LSD	921	00	$5,027,250	$5,229,650	$15,400	$30,164	$5,072,814	0.97001	0.5725	0.5553
BALMORAL-ST. MAURE	BALMORAL-ST MAURE LSD	922	00	$3,859,800	$4,061,500	$30,500	$23,159	$3,913,459	0.96355	0.5916	0.5700
ST-MARTIN-DE-RESTIGOUCHE	ST-MARTIN-DE-RESTIGOUCHE LS	923	00	$3,122,950	$3,431,400	$72,600	$18,738	$3,214,288	0.93673	0.3832	0.3589
DALHOUSIE JUNCTION	DALHOUSIE JUNCTION LSD	924	00	$17,461,300	$18,254,050	$1,000	$104,768	$17,567,068	0.96237	0.4126	0.3970

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L.S.D. OF/D.S.L. DE DUNDEE	DUNDEE LSD	925	00	$18,896,150	$19,054,000	$155,700	$113,377	$19,165,227	1.00000	0.4985	N/A
L.S.D. OF/D.S.L. DE MCLEODS	MCLEODS LSD	927	00	$19,524,600	$19,232,150	$473,250	$117,148	$20,114,998	1.00000	0.4610	N/A
ST. ARTHUR/ST-ARTHUR	ST ARTHUR LSD	928	00	$21,356,050	$20,635,350	$181,450	$128,136	$21,665,636	1.00000	0.5852	N/A
L.S.D. OF/D.S.L. DE MANN MOUNTAIN	MANN'S MOUNTAIN LSD	929	00	$2,696,050	$2,848,700	$15,800	$16,176	$2,728,026	0.95764	0.5779	0.5534
L.S.D. OF/D.S.L. DE POINT LA NIM	POINT LA NIM LSD	930	00	$10,957,984	$11,237,743	$0	$65,748	$11,023,732	0.98096	0.4543	0.4457
L.S.D. OF/D.S.L. DE GLENCOE	GLENCOE LSD	931	00	$5,933,150	$6,181,800	$86,350	$35,599	$6,055,099	0.97950	0.5545	0.5432
L.S.D. OF/D.S.L. DE VAL D'AMOURS	VAL D'AMOURS LSD	932	00	$44,323,950	$47,466,250	$725,250	$265,944	$45,315,144	0.95468	0.4930	0.4706
L.S.D. OF/D.S.L. DE MENNEVAL	MENNEVAL LSD	934	00	$1,462,200	$1,501,150	$4,000	$8,773	$1,474,973	0.98256	0.8130	0.7988
L.S.D. OF/D.S.L. DE WHITE'S BROOK	WHITE'S BROOK LSD	935	00	$1,701,000	$1,758,150	$7,200	$10,206	$1,718,406	0.97739	1.0009	0.9783
L.S.D. OF/D.S.L. DE LORNE	LORNE LSD	936	00	$10,916,600	$11,345,050	$299,200	$65,500	$11,281,300	0.99438	0.6701	0.6664
L.S.D. OF/D.S.L. DE CHALEUR	CHALEUR-INSIDE	937	01	$16,406,819	$16,754,507	$129,850	$98,441	$16,635,110	0.99287	0.4533	0.4501
L.S.D. OF/D.S.L. DE CHALEUR	CHALEUR-OUTSIDE	937	02	$24,729,950	$19,054,950	$76,200	$148,380	$24,954,530	1.00000	0.4533	N/A

Accountability Mechanism/ Mécanisme de reddition de comptes

Table 4: Calculation for New Brunswick Rural Communities/ Tableau 4: Calcul pour les communauté rurales du Nouveau-Brunswick

Community Name / Nom de la communauté	Sub Unit / Sous-unité	Taxing Authority / Autorité fiscale	Sub-Unit Number / N° de la sous-unité	(A) 2009 Tax Base / Assiette de l'impôt 2009	(B) 2010 Tax Base / Assiette de l'impôt 2010	(C) New Construction / Nouvelles Constructions	(D) CPI Tax Base Increase (CPI 2010 = 0.60%) / IPC-Croissance de l'assiette d'évaluation (IPC 2010 = 0.60%) (A x CPI/ IPC)	(E) Notional Assessment Base / Assiette d'évaluation théorique (A+C+D)	(F) Adjustment Factor / Facteur d'ajustement (E/B)	(G) 2009 Tax Rate / Taux d'impôt 2009	(H) 2010 Base Tax Rate / Taux d'impôt de base 2010 (G x F)
Rural Community Tax Rate/ Taux d'impôt foncier -Communauté rurale											
Saint-André - Ancien Village	SAINT-ANDRE (VILLAGE)	136	0	$18,241,250	$18,578,850	$175,600	$109,448	$18,526,498	0.99718	0.9950	0.9922
Saint-André - Ancien DSL	SAINT-ANDRE (LSD)	136	1	$118,583,450	$120,489,700	$1,923,500	$711,501	$121,218,451	1.00000	0.5571	N/A
Saint-André - Michaud	SAINT-ANDRE (MICHAUD)	136	2	$24,932,550	$25,234,550	$50,350	$149,595	$25,132,495	0.99596	0.5960	0.5936
Saint-André - Ch Waddell	SAINT-ANDRE (WADDELL RD)	136	3	$7,509,600	$8,057,200	$351,500	$45,058	$7,906,158	0.98125	0.6229	0.6112
Rural Community Tax Rate/ Taux d'impôt foncier -Communauté rurale											
UPPER MIRAMICHI	UPPER MIRAMICHI(006-791/00	357	00	$25,538,700	$26,126,200	$213,000	$153,232	$25,904,932	0.99153		
UPPER MIRAMICHI	UPPER MIRAMICHI(006-357/00	791	00	$59,973,034	$70,020,731	$7,031,400	$359,838	$67,364,272	0.96206		
Combined Upper Miramichi		**357-791**		**$85,511,734**	**$96,146,931**	**$7,244,400**	**$513,070**	**$93,269,204**	**0.97007**	**0.1847**	**0.1792**
Beaubassin-Est - Grand Barachois	BEAU-EST(GRAND BARACHOIS	650	0	$227,698,350	$244,424,250	$8,067,500	$1,366,190	$237,132,040	0.97017	0.0905	0.0878
Beaubassin-Est - Boudreau Ouest	BEAU-EST(BOUDREAU WEST)	650	1	$11,773,200	$12,431,900	$103,500	$70,639	$11,947,339	0.96102	0.0905	0.0870
Beaubassin-Est - St. André - LeBlanc Office	BEAU-EST(STANDRE-LEBLOFF	650	2	$17,023,900	$18,026,550	$266,900	$102,143	$17,392,943	0.96485	0.0905	0.0873
Beaubassin-Est - Haute-Aboujagane	BEAU-EST(HAUTE-ABOUJAGNE	650	3	$54,731,400	$56,564,650	$795,900	$328,388	$55,855,688	0.98747	0.0905	0.0894
Beaubassin-Est - Shemogue	BEAU-EST (SHEMOGUE)	650	4	$20,977,584	$21,769,417	$146,750	$125,866	$21,250,200	0.97615	0.0905	0.0883
Beaubassin-Est - Trois Ruisseau-Petit-Cap	BEAU-EST(TROISRUI-PETCAP	650	5	$60,226,400	$64,290,050	$1,690,650	$361,358	$62,278,408	0.96871	0.0905	0.0877
Beaubassin-Est - Brulé et Ch Ohio	BEAU-EST(BRULE&OHIO RD)	650	6	$23,692,950	$24,977,250	$1,279,100	$142,158	$25,114,208	1.00000	0.0905	N/A
Beaubassin-Est - Cormier Village	BEAU-EST(CORMIER VILLAGE	650	7	$11,677,800	$12,456,900	$507,900	$70,067	$12,255,767	0.98385	0.0905	0.0890
Local Tax Rate for services administered by Minister of Local Government/ Taux d'impôt foncier local pour les services gérés par le ministre des gouvernements locaux											
UPPER MIRAMICHI	UPPER MIRAMICHI(006-791/00	357	00	$25,538,700	$26,126,200	$213,000	$153,232	$25,904,932	0.99153		
UPPER MIRAMICHI	UPPER MIRAMICHI(006-357/00	791	00	$59,973,034	$70,020,731	$7,031,400	$359,838	$67,364,272	0.96206		
Combined Upper Miramichi		**357-791**		**$85,511,734**	**$96,146,931**	**$7,244,400**	**$513,070**	**$93,269,204**	**0.97007**	**0.2751**	**0.2669**
Beaubassin-Est - Grand Barachois	BEAU-EST(GRAND BARACHOIS	650	0	$227,698,350	$244,424,250	$8,067,500	$1,366,190	$237,132,040	0.97017	0.1844	0.1789
Beaubassin-Est - Boudreau Ouest	BEAU-EST(BOUDREAU WEST)	650	1	$11,773,200	$12,431,900	$103,500	$70,639	$11,947,339	0.96102	0.2147	0.2063
Beaubassin-Est - St. André - LeBlanc Office	BEAU-EST(STANDRE-LEBLOFF	650	2	$17,023,900	$18,026,550	$266,900	$102,143	$17,392,943	0.96485	0.1591	0.1535
Beaubassin-Est - Haute-Aboujagane	BEAU-EST(HAUTE-ABOUJAGNE	650	3	$54,731,400	$56,564,650	$795,900	$328,388	$55,855,688	0.98747	0.2211	0.2183
Beaubassin-Est - Shemogue	BEAU-EST (SHEMOGUE)	650	4	$20,977,584	$21,769,417	$146,750	$125,866	$21,250,200	0.97615	0.1640	0.1601
Beaubassin-Est - Trois Ruisseau-Petit-Cap	BEAU-EST(TROISRUI-PETCAP	650	5	$60,226,400	$64,290,050	$1,690,650	$361,358	$62,278,408	0.96871	0.2008	0.1945
Beaubassin-Est - Brulé et Ch Ohio	BEAU-EST(BRULE&OHIO RD)	650	6	$23,692,950	$24,977,250	$1,279,100	$142,158	$25,114,208	1.00000	0.1536	N/A
Beaubassin-Est - Cormier Village	BEAU-EST(CORMIER VILLAGE	650	7	$11,677,800	$12,456,900	$507,900	$70,067	$12,255,767	0.98385	0.1602	0.1576

Accountability Mechanism/ Mécanisme de reddition de comptes

Table 5: Calculation for New Brunswick Business Improvement Areas (BIAs)/ Tableau 5: Calcul pour les zones d'amélioration des affaires (ZAA) du Nouveau-Brunswick

Community Name Nom de la collectivité	Sub Unit Sous-unité	Taxing Authority Autorité fiscale	Sub-Unit Number N° de la sous-unité	(A) 2009 Tax Base Assiette de l'impôt 2009	(B) 2010 Tax Base Assiette de l'impôt 2010	(C) New Construction Nouvelles Constructionc	(D) CPI Tax Base Increase (CPI 2010 = 0.60%) IPC-Croissance de l'assiette d'évaluation (IPC 2010 = 0.60%) (A x CPI/ IPC)	(E) Notional Assessment Base Assiette d'évaluation théorique (A+C+D)	(F) Adjustment Factor Facteur d'ajustement (E/B)	(G) 2009 Tax Rate Taux d'impôt 2009	(H) 2010 Base Tax Rate Taux d'impôt de base 2010 (G x F)
CITY OF/CITE D'EDMUNDSTON	CITY OF EDMUNDSTON(BIA)	100	3	$43,446,800	$43,446,500	$53,300	$260,681	$43,760,781	1.00000	0.2000	N/A
GRAND FALLS/GRAND-SAULT	TOWN OF GRAND FALLS(BIA)	102	3	$18,073,900	$17,898,100	$56,600	$108,443	$18,238,943	1.00000	0.2000	N/A
Woodstock (BIA/ZAA)	WOODSTOCK - BIA	201	3	$14,096,200	$14,119,500	$0	$84,577	$14,180,777	1.00000	0.1500	N/A
Perth-Andover (BIA/ZAA)	PERTH-ANDOVER - BIA	225	1	$2,721,600	$2,748,900	$0	$16,330	$2,737,930	0.99601	0.0500	0.0498
CITY OF/CITE DEFREDERICTON	CITY OF F'TON -BIA QUEEN	300	3	$220,892,400	$234,425,100	$800,800	$1,325,354	$223,018,554	0.95134	0.2000	0.1903
CITY OF/CITE DEFREDERICTON	CITY OF F'TON - BIA MAIN	300	4	$39,270,900	$40,522,700	$51,300	$235,625	$39,557,825	0.97619	0.2000	0.1952
Minto (BIA/ZAA)	VILLAGE OF MINTO - BIA	310	1	$2,922,400	$3,064,800	$44,200	$17,534	$2,984,134	0.97368	0.2000	0.1947
TOWN OF/VILLE DESUSSEX	TOWN OF SUSSEX - BIA	401	1	$18,142,000	$18,950,700	$339,300	$108,852	$18,590,152	0.98097	0.1800	0.1766
St. Stephen (BIA/ZAA)	TOWN OF ST STEPHEN - BIA	500	1	$17,290,400	$17,021,500	$80,900	$103,742	$17,475,042	1.00000	0.1800	N/A
Saint George (BIA/ZAA)	TOWN OF ST GEORGE - BIA	501	1	$2,215,500	$2,233,100	$12,100	$13,293	$2,240,893	1.00000	0.1000	N/A
St. Andrews (BIA/ZAA)	TOWN OF ST ANDREWS - BIA	502	1	$8,717,900	$8,295,700	$9,300	$52,307	$8,779,507	1.00000	0.2000	N/A
Saint John (BIA/ZAA)	CITY OF SAINT JOHN - BIA	550	1	$174,058,900	$185,654,200	$7,791,400	$1,044,353	$182,894,653	0.98514	0.1600	0.1576
Moncton (BIA/ZAA)	CITY OF MONCTON-BIA	600	3	$336,084,000	$343,597,100	$8,610,700	$2,016,504	$346,711,204	1.00000	0.1600	N/A
Riverview (BIA/ZAA)	RIVERVIEW BIA	601	1	$42,030,200	$47,808,600	$174,900	$252,181	$42,457,281	0.88807	0.2000	0.1776
Shediac (BIA/ZAA)	SHEDIAC(BIA)	603	1	$24,162,900	$25,063,900	$274,000	$144,977	$24,581,877	0.98077	0.2000	0.1962
Sackville (BIA/ZAA)	TOWN OF SACKVILLE - BIA	604	3	$9,454,900	$9,573,000	$232,300	$56,729	$9,743,929	1.00000	0.2000	N/A
Petitcodiac (BIA/ZAA)	PETITCODIAC (BIA)	610	1	$3,660,500	$3,701,000	$7,600	$21,963	$3,690,063	0.99704	0.1000	0.0997
Bouctouche (BIA/ZAA)	VILLE DE BOUCTOUCHE- BIA	702	1	$6,908,600	$7,275,800	$70,400	$41,452	$7,020,452	0.96490	0.1000	0.0965
TOWN OF/VILLE DERICHIBUCTO	VILLE DE RICHIBUCTO- BIA	703	1	$14,652,400	$15,039,700	$101,500	$87,914	$14,841,814	0.98684	0.1000	0.0987
Miramichi (BIA/ZAA Newcastle)	NEWCASTLE BIA	750	1	$28,910,900	$29,704,800	$483,500	$173,465	$29,567,865	0.99539	0.2000	0.1991
Miramichi (BIA/ZAA Chatham)	CHATHAM BIA	750	4	$20,477,600	$20,860,000	$37,300	$122,866	$20,637,766	0.98935	0.2000	0.1979
Bathurst (BIA/ZAA)	CITY OF BATHURST - BIA	800	1	$41,561,500	$42,985,400	$34,900	$249,369	$41,845,769	0.97349	0.2000	0.1947
Tracadie-Sheila (BIA/ZAA)	TRACADIE-SHEILA (BIA)	801	2	$42,749,400	$43,678,600	$293,200	$256,490	$43,298,090	0.99129	0.1400	0.1388
Shippagan (BIA/ZAA)	TOWN OF SHIPPAGAN - BIA	802	4	$23,644,400	$23,850,000	$193,200	$141,866	$23,979,466	1.00000	0.1200	N/A
Caraquet (BIA/ZAA)	VILLE DE CARAQUET - BIA	803	1	$22,173,400	$22,564,700	$559,300	$133,040	$22,865,740	1.00000	0.1984	N/A
Lamèque (BIA/ZAA)	VILLE DE LAMEQUE - BIA	805	1	$13,046,000	$13,233,800	$18,200	$78,276	$13,142,476	0.99310	0.15	0.1490
Campbellton (BIA/ZAA)	CITY OF CAMPBELLTON -BIA	900	1	$37,717,500	$39,090,400	$1,963,000	$226,305	$39,906,805	1.00000	0.1	N/A
Dalhousie (BIA/ZAA)	TOWN OF DALHOUSIE - BIA	901	3	$13,521,800	$13,037,400	$130,800	$81,131	$13,733,731	1.00000	0.2	N/A
Kedgwick (BIA/ZAA)	VILLAGE DE KEDGWICK- BIA	903	1	$3,671,300	$3,684,600	$0	$22,028	$3,693,328	1.00000	0.0272	N/A